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San Francisco Assessment Appeals Board
Journal of Proceedings
(Combined Agendas and Minutes)
April - June
1997

3 1223 05329 5003

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
APRIL 1, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-1870
APPLICANT: INDUSTRIAL INDEMNITY CO.
PARCEL ADDRESS: 255 CALIFORNIA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $25,390,000 - APPLICANT'S OPINION: $15,000,000
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1871
APPLICANT: UBS ASSET MANAGEMENT
PARCEL ADDRESS: 475 SANSOME ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $49,377,000 - APPLICANT'S OPINION: $22,000,000
TAXABLE YEAR: 95/96
Public Comment

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The minutes for this meeting
are not available.

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
APRIL 2, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
   APPLICATION 95-1908
   APPLICANT: FEDERAL HOME LOAN BANK OF S. F.
   PARCEL ADDRESS: 600 CALIFORNIA ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $29,408,255 - APPLICANT'S OPINION: $15,000,000
   TAXABLE YEAR: 95/96
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-1909
   APPLICANT: FEDERAL HOME LOAN BANK OF SAN FRANCISCO
   PARCEL ADDRESS: 600 CALIFORNIA ST. ISCO
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $27,369,052 - APPLICANT'S OPINION: $15,000,000
   TAXABLE YEAR: 95/96
   Public Comment

The minutes for this meeting
are not available.

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
APRIL 3, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 95-1910
APPLICANT: UNKNOWN PETITION
PARCEL ADDRESS:
TOPIC:
CURRENT ASSESSMENT: - APPLICANT'S OPINION:
TAXABLE YEAR:
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1911
APPLICANT: EMC MORTGAGE CORPORATION
PARCEL ADDRESS: 1606 WALLACE ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $222,056 - APPLICANT'S OPINION: $101,250
TAXABLE YEAR: 95/96
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1912
APPLICANT: EMC MORTGAGE CORPORATION
PARCEL ADDRESS: 551 SAWYER ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $187,303 - APPLICANT'S OPINION: $48,750
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 3, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1913
APPLICANT: EMC MORTGAGE CORPORATION
PARCEL ADDRESS: 2470 27TH AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $278,283 - APPLICANT'S OPINION: $202,500
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1914
APPLICANT: EMC MORTGAGE CORPORATION
PARCEL ADDRESS: 1268 BOWDOIN ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $244,937 - APPLICANT'S OPINION: $172,500
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1915
APPLICANT: EMC MORTGAGE CORPORATION
PARCEL ADDRESS: 970 DUNCAN ST. F-105
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $181,192 - APPLICANT'S OPINION: $129,000
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1916
APPLICANT: EMC MORTGAGE CORPORATION
PARCEL ADDRESS: 39 MILLER ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $190,000 - APPLICANT'S OPINION: $138,750
TAXABLE YEAR: 95/96
Public Comment

9:30 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1917
APPLICANT: EMC MORTGAGE CORPORATION
PARCEL ADDRESS: 346 25TH AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $481,316 - APPLICANT'S OPINION: $300,000
TAXABLE YEAR: 95/96
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-1919
APPLICANT: EMC MORTGAGE CORPORATION
PARCEL ADDRESS: 118 SARGENT ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $234,906 - APPLICANT'S OPINION: $123,750
TAXABLE YEAR: 95/96
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 95-1920
APPLICANT: EMC MORTGAGE CORPORATION
PARCEL ADDRESS: 163 WILSON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $209,396 - APPLICANT'S OPINION: $137,250
TAXABLE YEAR: 95/96
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1921
APPLICANT: EMC MORTGAGE CORPORATION
PARCEL ADDRESS: 1620 QUINT ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $235,994 - APPLICANT'S OPINION: $138,750
TAXABLE YEAR: 95/96
Public Comment

9:30 A.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-1922
APPLICANT: EMC MORTGAGE CORPORATION
PARCEL ADDRESS: 425 BUCHANAN ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $715,046 - APPLICANT'S OPINION: $356,250
TAXABLE YEAR: 95/96
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 95-1923
APPLICANT: EMC MORTGAGE CORPORATION
PARCEL ADDRESS: 21 STANLEY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $238,000 - APPLICANT'S OPINION: $127,500
TAXABLE YEAR: 95/96
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 95-1934
APPLICANT: AMELIN C. YEE
PARCEL ADDRESS: 3565 FILLMORE ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,356,376 - APPLICANT'S OPINION: $800,000
TAXABLE YEAR: 95/96
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 95-1935
APPLICANT: RAVAR COMPANY
PARCEL ADDRESS: 961 PINE ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,308,830 - APPLICANT'S OPINION: $700,000
TAXABLE YEAR: 95/96
Public Comment

9:30 A.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 95-1936
APPLICANT: KAPOOR 1984 REVOC. LIVING
PARCEL ADDRESS: 600 BUSH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,297,784 - APPLICANT'S OPINION: $1,100,000
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M.

17) Hearing, discussion, and possible action involving:
APPLICATION 95-1881
APPLICANT: KAM HO
PARCEL ADDRESS: 1333 COLUMBUS AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $987,180 - APPLICANT'S OPINION: $750,000
TAXABLE YEAR: 95/96
Public Comment

18) Hearing, discussion, and possible action involving:
APPLICATION 95-1883
APPLICANT: PATRICK KWOK
PARCEL ADDRESS: 1565 SACRAMENTO ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,138,752 - APPLICANT'S OPINION: $860,000
TAXABLE YEAR: 95/96
Public Comment

19) Hearing, discussion, and possible action involving:
APPLICATION 95-1939
APPLICANT: S.F. MUSEUM OF MODERN ART
PARCEL ADDRESS: FORT MASON
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $135,000 - APPLICANT'S OPINION: $30,000
TAXABLE YEAR: 94/95
Public Comment

1:30 P.M. (cont.)

20) Hearing, discussion, and possible action involving:
APPLICATION 95-1940
APPLICANT: S. F. MUSEUM OF ART
PARCEL ADDRESS: VAN NESS AVE. 401
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $21,427 - APPLICANT'S OPINION: $5,000
TAXABLE YEAR: 95/96
Public Comment

21) Hearing, discussion, and possible action involving:
APPLICATION 95-1941
APPLICANT: S.F. MUSEUM OF MODERN ART
PARCEL ADDRESS: FORT MASON CENTER
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $25,309 - APPLICANT'S OPINION: $5,200
TAXABLE YEAR: 95/96
Public Comment

22) Hearing, discussion, and possible action involving:
APPLICATION 95-1942
APPLICANT: S.F. MUSEUM OF FINE ARTS
PARCEL ADDRESS: 401 VAN NESS AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $11,824 - APPLICANT'S OPINION: $2,900
TAXABLE YEAR: 95/96
Public Comment

23) Hearing, discussion, and possible action involving:
APPLICATION 95-1944
APPLICANT: PICK YOUR PART/THE CITY TOW
PARCEL ADDRESS: [illegible]
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $2,875,100 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 94/95
Public Comment

1:30 P.M. (cont.)

24) Hearing, discussion, and possible action involving:
APPLICATION 95-1945
APPLICANT: PICK YOUR PART/THE CITY TOW
PARCEL ADDRESS: PIER 70
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $2,466,466 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 95/96
Public Comment

25) Hearing, discussion, and possible action involving:
APPLICATION 95-1946
APPLICANT: PICK YOUR PART/THE CITY TOW
PARCEL ADDRESS: 140 CHINA BASIN
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $1,041,620 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 95/96
Public Comment

26) Hearing, discussion, and possible action involving:
APPLICATION 95-1947
APPLICANT: PICK YOUR PART/THE CITY TOW
PARCEL ADDRESS: PIER 70
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $2,875,100 - APPLICANT'S OPINION: $1,000,000
TAXABLE YEAR: 95/96
Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, April 3, 1997 at 9:35 a.m.

Present: Peter Fatooh, Alec Lambie, and Hayes Miles

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for March 27 and 31, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-1911	EMC Mortgage Corporation	Denied (withdrawn)
95-1912	EMC Mortgage Corporation	Denied (withdrawn)
95-1913	EMC Mortgage Corporation	Denied (withdrawn)
95-1914	EMC Mortgage Corporation	Denied (withdrawn)
95-1915	EMC Mortgage Corporation	Denied (withdrawn)
95-1916	EMC Mortgage Corporation	Denied (withdrawn)
95-1917	EMC Mortgage Corporation	Denied (withdrawn)
95-1919	EMC Mortgage Corporation	A.V. Lowered (Assessor)
95-1920	EMC Mortgage Corporation	Denied (withdrawn)
95-1921	EMC Mortgage Corporation	Denied (withdrawn)
95-1922	EMC Mortgage Corporation	Continued
95-1923	EMC Mortgage Corporation	Continued
95-1935	Kanar Company	Stipulation Approved

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-1934	Amelin C. Yee	Denied (withdrawn)

No.	Name	Disposition
95-1936	Kapoor 1984 Revoc. Living	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 10:45 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 2:00 p.m.

Present: Peter Fatooh, Alec Lambie, and Hayes Miles

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-1881	Kam Ho	Denied (withdrawn)
95-1883	Patrick Kwok	Postponed
95-1939	SF Museum of Modern Art	Denied (withdrawn)
95-1940	SF Museum of Art	Denied (withdrawn)
95-1941	SF Museum of Modern Art	Denied (withdrawn)
95-1942	SF Museum of Find Arts	Denied (withdrawn)
95-1944	Pick your Part/The City Tow	Denied (withdrawn)
95-1945	Pick your Part/The City Tow	Denied (withdrawn)
95-1946	Pick your Part/The City Tow	Denied (withdrawn)
95-1947	Pick your Part/The City Tow	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 2:15 p.m., recessed to reconvene Tuesday, April 8, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for April 3, 1997 was approved as submitted by Board 1 on April 9, 1997.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
APRIL 4, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
   APPLICATION 95-1957
   APPLICANT: WHLN REAL ESTATE LIMITED PARTNERSHIP
   PARCEL ADDRESS: 182 2ND ST. P
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $2,833,437 - APPLICANT'S OPINION: $2,300,000
   TAXABLE YEAR: 95/96
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-1958
   APPLICANT: CONSOLIDATED CAPITAL PARTNERS L.P.
   PARCEL ADDRESS: 444 DE HARO ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $8,500,000 - APPLICANT'S OPINION: $7,000,000
   TAXABLE YEAR: 95/96
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 95-1959
   APPLICANT: [illegible] INVESTORS, L.P.
   PARCEL ADDRESS: 760 MARKET ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $21,247,212 - APPLICANT'S OPINION: $14,800,000
   TAXABLE YEAR: 95/96
   Public Comment

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1960
APPLICANT: EMIF CALIFORNIA LIMITED PARTNERSHIP IV
PARCEL ADDRESS: 685 ELLIS ST. IV
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,993,557 - APPLICANT'S OPINION: $1,250,000
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M.

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1948
APPLICANT: WELLS FARGO BANK #9433
PARCEL ADDRESS: 2055 CHESTNUT ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $4,463,969 - APPLICANT'S OPINION: $3,000,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1949
APPLICANT: WELLS FARGO BANK #9895
PARCEL ADDRESS: 155 5TH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $40,665,742 - APPLICANT'S OPINION: $30,000,000
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1950
APPLICANT: WELLS FARGO BANK #9895
PARCEL ADDRESS: 155 5TH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $14,838,585 - APPLICANT'S OPINION: $7,000,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 4, 1997

1:30 P.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1951
APPLICANT: WELLS FARGO BANK #9793
PARCEL ADDRESS: 1560 VAN NESS AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $4,457,970 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-1952
APPLICANT: WELLS FARGO BANK #9078
PARCEL ADDRESS: 145 WEST PORTAL AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,140,736 - APPLICANT'S OPINION: $800,000
TAXABLE YEAR: 95/96
Public Comment

The minutes for this meeting
are not available.

ASSESSMENT
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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
APRIL 7, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
   APPLICATION 95-2198
   APPLICANT: ELLEN H. SAKOLOFF
   PARCEL ADDRESS: 2825 BRYANT ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $231,000 - APPLICANT'S OPINION: $195,000
   TAXABLE YEAR: 95/96
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-2203
   APPLICANT: SABINA PELTA
   PARCEL ADDRESS: 1729 NORIEGA AVE.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $854,000 - APPLICANT'S OPINION: $400,000
   TAXABLE YEAR: 95/96
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 95-2205
   APPLICANT: SABINA PELTA
   PARCEL ADDRESS: 1801 24TH AVE.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $980,230 - APPLICANT'S OPINION: $600,000
   TAXABLE YEAR: 95/96
   Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET.
APRIL 7, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-2224
APPLICANT: SABINA PELTA REV. TRUST 1988
PARCEL ADDRESS: 2280 PACIFIC AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,808,858 - APPLICANT'S OPINION: $1,000,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-2225
APPLICANT: SABINA PELTA
PARCEL ADDRESS: 1800 25TH AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,280,450 - APPLICANT'S OPINION: $500,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-2222
APPLICANT: DON RITCHIE
PARCEL ADDRESS: 3354 SACRAMENTO ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $960,450 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-2228
APPLICANT: [illegible]
PARCEL ADDRESS: 260 CARL ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $573,060 - APPLICANT'S OPINION: $300,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 7, 1997

9:30 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-2232
APPLICANT: GEORGE P. LAM
PARCEL ADDRESS: 3520 BALBOA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,326,558 - APPLICANT'S OPINION: $800,000
TAXABLE YEAR: 95/96
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-2231
APPLICANT: MANUEL LEON
PARCEL ADDRESS: 4220 JUDAH
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $992,700 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 95/96
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 95-2227
APPLICANT: CRAIG MARTIN
PARCEL ADDRESS: 2186 GEARY BLVD. #101
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $201,855 - APPLICANT'S OPINION: $80,000
TAXABLE YEAR: 95/96
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 95-2226
APPLICANT: JOHN O'NEILL
PARCEL ADDRESS: 174 20TH AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,106,757 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 7, 1997

9:30 A.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-2223
APPLICANT: PAUL J. PRIBUSS
PARCEL ADDRESS: 690 POTRERO AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,094,916 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 95/96
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 95-2220
APPLICANT: DONALD STANAT
PARCEL ADDRESS: 729 729 MASON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,213,417 - APPLICANT'S OPINION: $520,000
TAXABLE YEAR: 95/96
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 95-2217
APPLICANT: SIU W. TOY
PARCEL ADDRESS: 520 8TH AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $525,000 - APPLICANT'S OPINION: $300,000
TAXABLE YEAR: 95/96
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 95-2218
APPLICANT: SIU W. TOY
PARCEL ADDRESS: 216 4TH AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,250,800 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 95/96
Public Comment

9:30 A.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 95-2216
APPLICANT: JOSEPH CATHERINE LIVING TRUST
PARCEL ADDRESS: 1020 HAIGHT ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $540,822 - APPLICANT'S OPINION: $200,000
TAXABLE YEAR: 95/96
Public Comment

17) Hearing, discussion, and possible action involving:
APPLICATION 95-2214
APPLICANT: FAUD DAYA
PARCEL ADDRESS: 477 25TH AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $500,180 - APPLICANT'S OPINION: $300,000
TAXABLE YEAR: 95/96
Public Comment

18) Hearing, discussion, and possible action involving:
APPLICATION 95-2213
APPLICANT: FAUD DAYA
PARCEL ADDRESS: 3024 FULTON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,276,868 - APPLICANT'S OPINION: $700,000
TAXABLE YEAR: 95/96
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, April 7, 1997 at 9:45 a.m.

Present: Lawrence Lee, Ronald Chun, and Irma Ramirez-Tom

Quorum present

Chairperson: Ronald Chun, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-2198	Ellen H. Sakoloff	A.V. Lowered (Assessor)
95-2223	Paul J. Pribuss	A.V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-2203	Sabina Pelta	Denied (withdrawn)
95-2205	Sabina Pelta	Denied (withdrawn)
95-2224	Sabina Pelta	Denied (withdrawn)
95-2225	Sabina Pelta	Denied (withdrawn)
95-2222	Don Ritchie	Denied (withdrawn)
95-2228	Lyn-Mar	Denied (withdrawn)
95-2232	George P. Lam	Denied (withdrawn)
95-2231	Manuel Leon	Denied (withdrawn)
95-2227	John O'Neill	Denied (withdrawn)
95-2226	Craig Martin	Denied (withdrawn)
95-2220	Donald Stanat	Denied (withdrawn)
95-2217	Siu W. Toy	Denied (withdrawn)
95-2218	Siu W. Toy	Denied (withdrawn)
95-2216	Joseph Catherine Living Trust	Denied (withdrawn)

No.	Name	Disposition
95-2214	Faud Daya	Denied (withdrawn)
95-2213	Faud Daya	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene Monday, April 14, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for April 7, 1997 was approved as submitted by Board 2 on April 14, 1997.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
APRIL 8, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

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9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-1961
APPLICANT: CHUNG H. TANG
PARCEL ADDRESS: 1003 POST ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,054,442 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1962
APPLICANT: CHUNG H. TANG
PARCEL ADDRESS: 642 8TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $492,652 - APPLICANT'S OPINION: $300,000
TAXABLE YEAR: 95/96
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1963
APPLICANT: GENERAL BREWING CO.
PARCEL ADDRESS: [redacted]
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $29,490,013 - APPLICANT'S OPINION: $12,049,790
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 8, 1997

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1964
APPLICANT: FIRST INTERSTATE BANK OF CALIFORNIA
PARCEL ADDRESS: 995 MARKET ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,240,659 - APPLICANT'S OPINION: $1,000,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1965
APPLICANT: SIX TWELVE PARTNERS
PARCEL ADDRESS: 606 HOWARD ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,800,000 - APPLICANT'S OPINION: $1,200,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1966
APPLICANT: EVERGREEN MEDIA CORP.
PARCEL ADDRESS: 340 TOWNSEND ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $3,904,325 - APPLICANT'S OPINION: $3,000,000
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1967
APPLICANT: FIRST INTERSTATE BANK OF CALIFORNIA
PARCEL ADDRESS: 45 NEWHALL ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $860,000 - APPLICANT'S OPINION: $500,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 8, 1997

9:30 A.M. (ALL DAY cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1970
APPLICANT: 631 HOWARD/55 HAWTHORNE ST. LTD.
PARCEL ADDRESS: 625 HOWARD ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $5,271,491 - APPLICANT'S OPINION: $4,000,000
TAXABLE YEAR: 95/96
Public Comment

9:30 A.M.

9) Hearing, discussion, and possible action involving:
APPLICATION 95-1969
APPLICANT: 755 SANSOME ASSOCIATES LP
PARCEL ADDRESS: 755 SANSOME ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $6,605,957 - APPLICANT'S OPINION: $5,400,000
TAXABLE YEAR: 95/96
Public Comment

The minutes for this meeting
are not available.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
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TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
APRIL 9, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-1975
APPLICANT: PERS
PARCEL ADDRESS: 601 CALIFORNIA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $10,000 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1976
APPLICANT: LIU CHONG HIG BANK LTD.
PARCEL ADDRESS: 601 CALIFORNIA ST. #100
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $509,279 - APPLICANT'S OPINION: $390,062
TAXABLE YEAR: 95/96
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1977
APPLICANT: PLANNED INVESTMENTS
PARCEL ADDRESS: 601 CALIFORNIA ST. #200
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $214,287 - APPLICANT'S OPINION: $164,125
TAXABLE YEAR: 95/96
Public Comment

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1978
APPLICANT: BERLAND & BOBROW
PARCEL ADDRESS: 601 CALIFORNIA ST. #206
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $128,968 - APPLICANT'S OPINION: $98,778
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1979
APPLICANT: CHAMPION SECURITIES
PARCEL ADDRESS: 601 CALIFORNIA ST. #300
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $415,256 - APPLICANT'S OPINION: $318,049
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1980
APPLICANT: WEEDON & CO.
PARCEL ADDRESS: 601 CALIFORNIA ST. #300
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $263,870 - APPLICANT'S OPINION: $202,101
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1981
APPLICANT: [redacted]
[redacted]
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $885,764 - APPLICANT'S OPINION: $678,417
TAXABLE YEAR: 95/96
Public Comment

9:30 A.M. (ALL DAY cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1982
APPLICANT: FUJI BANK LTD.
PARCEL ADDRESS: 601 CALIFORNIA ST. #500
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,155,832 - APPLICANT'S OPINION: $885,265
TAXABLE YEAR: 95/96
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-1983
APPLICANT: EVAA
PARCEL ADDRESS: 601 CALIFORNIA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $238,947 - APPLICANT'S OPINION: $183,012
TAXABLE YEAR: 95/96
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 95-1984
APPLICANT: LORD ABBETT & CO.
PARCEL ADDRESS: 601 CALIFORNIA ST. #504
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $134,111 - APPLICANT'S OPINION: $102,717
TAXABLE YEAR: 95/96
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1985
APPLICANT: ROPPE, MCNELLIS
PARCEL ADDRESS: 601 CALIFORNIA ST. #601
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $329,409 - APPLICANT'S OPINION: $252,298
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 9, 1997

9:30 A.M. (ALL DAY cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-1986
APPLICANT: THE BANK OF NEW YORK TRUST
PARCEL ADDRESS: 601 CALIFORNIA ST. #801
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $85,451 - APPLICANT'S OPINION: $65,448
TAXABLE YEAR: 95/96
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 95-1987
APPLICANT: ARTHUR RUDE
PARCEL ADDRESS: 601 CALIFORNIA ST. #605
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $88,088 - APPLICANT'S OPINION: $67,468
TAXABLE YEAR: 95/96
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 95-1988
APPLICANT: PRESIDIO LIFE SCIENCES GROUP
PARCEL ADDRESS: 601 CALIFORNAI ST. #610
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $255,694 - APPLICANT'S OPINION: $195,839
TAXABLE YEAR: 95/96
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 95-1989
APPLICANT: KINGSLEY-STENSON-MCMURRY
PARCEL ADDRESS: 601 CALIFORNIA ST. #1010
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $903,566 - APPLICANT'S OPINION: $692,052
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 9, 1997

9:30 A.M. (ALL DAY cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 95-1990
APPLICANT: KINGSLEY JENNISON MCNUTTY
PARCEL ADDRESS: 601 CALIFORNIA ST. BSMT.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $29,011 - APPLICANT'S OPINION: $22,220
TAXABLE YEAR: 95/96
Public Comment

17) Hearing, discussion, and possible action involving:
APPLICATION 95-1991
APPLICANT: BRANDENBURG SECURITIES
PARCEL ADDRESS: 601 CALIFORNIA ST. #702
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $230,112 - APPLICANT'S OPINION: $176,245
TAXABLE YEAR: 95/96
Public Comment

18) Hearing, discussion, and possible action involving:
APPLICATION 95-1992
APPLICANT: MONROW CASEY & FITZPATRICK
PARCEL ADDRESS: 601 CALIFORNIA ST. #703
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $167,737 - APPLICANT'S OPINION: $128,472
TAXABLE YEAR: 95/96
Public Comment

19) Hearing, discussion, and possible action involving:
APPLICATION 95-1993
APPLICANT: KINGSLEY JENNISON MCNUTTY
PARCEL ADDRESS: 601 CALIFORNIA ST. #705
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $220,485 - APPLICANT'S OPINION: $168,872
TAXABLE YEAR: 95/96
Public Comment

9:30 A.M. (ALL DAY cont.)

20) Hearing, discussion, and possible action involving:
APPLICATION 95-1994
APPLICANT: SKJERVEN MORRILL MCPHERSON
PARCEL ADDRESS: 601 CALIFORNIA ST. #800
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $689,806 - APPLICANT'S OPINION: $528,331
TAXABLE YEAR: 95/96
Public Comment

21) Hearing, discussion, and possible action involving:
APPLICATION 95-1995
APPLICANT: PRENTISS PROPERTIES
PARCEL ADDRESS: 601 CALIFORNIA ST. #801
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $380,838 - APPLICANT'S OPINION: $291,688
TAXABLE YEAR: 95/96
Public Comment

22) Hearing, discussion, and possible action involving:
APPLICATION 95-1996
APPLICANT: CAIN BROS.
PARCEL ADDRESS: 601 CALIFORNIA ST. #803
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $229,716 - APPLICANT'S OPINION: $175,942
TAXABLE YEAR: 95/96
Public Comment

23) Hearing, discussion, and possible action involving:
APPLICATION 95-1997
APPLICANT: [redacted]
PARCEL ADDRESS: [redacted]
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,134,073 - APPLICANT'S OPINION: $868,600
TAXABLE YEAR: 95/96
Public Comment

9:30 A.M. (ALL DAY cont.)

24) Hearing, discussion, and possible action involving:
APPLICATION 95-1998
APPLICANT: PERINI CORP.
PARCEL ADDRESS: 601 CALIFORNIA ST. #901
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $458,641 - APPLICANT'S OPINION: $350,378
TAXABLE YEAR: 95/96
Public Comment

25) Hearing, discussion, and possible action involving:
APPLICATION 95-1999
APPLICANT: PACIFIC MARKETING GROUP
PARCEL ADDRESS: 601 CALIFORNIA ST. #1000
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,554,999 - APPLICANT'S OPINION: $1,190,992
TAXABLE YEAR: 95/96
Public Comment

26) Hearing, discussion, and possible action involving:
APPLICATION 95-2000
APPLICANT: NEXT CENTURY PARTNERS INC.
PARCEL ADDRESS: 601 CALIFORNIA ST. #1100
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $151,650 - APPLICANT'S OPINION: $116,150
TAXABLE YEAR: 95/96
Public Comment

27) Hearing, discussion, and possible action involving:
APPLICATION 95-2001
APPLICANT: PACIFIC MARKETING GROUP
PARCEL ADDRESS: 601 CALIFORNIA ST. #SMT.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $58,945 - APPLICANT'S OPINION: $45,147
TAXABLE YEAR: 95/96
Public Comment

9:30 A.M. (ALL DAY cont.)

28) Hearing, discussion, and possible action involving:
APPLICATION 95-2002
APPLICANT: MARRON REED & SHEEHY
PARCEL ADDRESS: 601 CALIFORNIA ST. #1106
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $176,572 - APPLICANT'S OPINION: $135,239
TAXABLE YEAR: 95/96
Public Comment

29) Hearing, discussion, and possible action involving:
APPLICATION 95-2003
APPLICANT: GOGGIO & THEIMER
PARCEL ADDRESS: 601 CALIFORNIA ST. #1108
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $165,495 - APPLICANT'S OPINION: $126,755
TAXABLE YEAR: 95/96
Public Comment

30) Hearing, discussion, and possible action involving:
APPLICATION 95-2004
APPLICANT: MARRON REED & SHEEHY
PARCEL ADDRESS: 601 CALIFORNIA ST. #1200
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,578,868 - APPLICANT'S OPINION: $1,209,273
TAXABLE YEAR: 95/96
Public Comment

31) Hearing, discussion, and possible action involving:
APPLICATION 95-2005
APPLICANT: [illegible]
PARCEL ADDRESS: [illegible]
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $469,454 - APPLICANT'S OPINION: $359,560
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 9, 1997

9:30 A.M. (ALL DAY cont.)

32) Hearing, discussion, and possible action involving:
APPLICATION 95-2006
APPLICANT: ANDERSON DONOVAN & POOLE
PARCEL ADDRESS: 601 CALIFORNIA ST. BSMT.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $14,110 - APPLICANT'S OPINION: $3,148
TAXABLE YEAR: 95/96
Public Comment

33) Hearing, discussion, and possible action involving:
APPLICATION 95-2007
APPLICANT: TRANCISCO RAIL SERVICES
PARCEL ADDRESS: 601 CALIFORNIA ST. #1301
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $943,919 - APPLICANT'S OPINION: $722,958
TAXABLE YEAR: 95/96
Public Comment

34) Hearing, discussion, and possible action involving:
APPLICATION 95-2008
APPLICANT: BURNS MCLELLAN
PARCEL ADDRESS: 601 CALIFORNIA ST. #1307
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $212,177 - APPLICANT'S OPINION: $162,509
TAXABLE YEAR: 95/96
Public Comment

35) Hearing, discussion, and possible action involving:
APPLICATION 95-2009
APPLICANT: MAHAN & PETERSON
PARCEL ADDRESS: 601 CALIFORNIA ST. #1501
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $387,563 - APPLICANT'S OPINION: $296,839
TAXABLE YEAR: 95/96
Public Comment

9:30 A.M. (ALL DAY cont.)

36) Hearing, discussion, and possible action involving:
APPLICATION 95-2010
APPLICANT: CHO-HEUNG BANK LTD.
PARCEL ADDRESS: 601 CALIFORNIA ST. #1502
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $763,522 - APPLICANT'S OPINION: $584,790
TAXABLE YEAR: 95/96
Public Comment

37) Hearing, discussion, and possible action involving:
APPLICATION 95-2011
APPLICANT: MACKENZIE COMMUNICATIONS
PARCEL ADDRESS: 601 CALIFORNIA ST. #1504
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $415,783 - APPLICANT'S OPINION: $318,453
TAXABLE YEAR: 95/96
Public Comment

38) Hearing, discussion, and possible action involving:
APPLICATION 95-2012
APPLICANT: BLEDSOE, CATHCART, DIESTEL
PARCEL ADDRESS: 601 CALIFORNIA ST. #1600
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,628,186 - APPLICANT'S OPINION: $1,247,047
TAXABLE YEAR: 95/96
Public Comment

39) Hearing, discussion, and possible action involving:
APPLICATION 95-2013
[redacted]
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,627,923 - APPLICANT'S OPINION: $1,246,845
TAXABLE YEAR: 95/96
Public Comment

9:30 A.M. (ALL DAY cont.)

40) Hearing, discussion, and possible action involving:
APPLICATION 95-2014
APPLICANT: BRAE CO.
PARCEL ADDRESS: 601 CALIFORNIA ST. #1800
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $825,105 - APPLICANT'S OPINION: $631,957
TAXABLE YEAR: 95/96
Public Comment

41) Hearing, discussion, and possible action involving:
APPLICATION 95-2015
APPLICANT: BAGATELOE & FADEM
PARCEL ADDRESS: 601 CALIFORNIA ST. #1801
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $206,375 - APPLICANT'S OPINION: $158,065
TAXABLE YEAR: 95/96
Public Comment

42) Hearing, discussion, and possible action involving:
APPLICATION 95-2016
APPLICANT: THE SHEMANO GROUP
PARCEL ADDRESS: 601 CALIFORNIA ST. #1805
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $300,266 - APPLICANT'S OPINION: $182,305
TAXABLE YEAR: 95/96
Public Comment

43) Hearing, discussion, and possible action involving:
APPLICATION 95-2017
APPLICANT: H. BROWNER
PARCEL ADDRESS: 601 CALIFORNIA ST. #1807
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $52,748 - APPLICANT'S OPINION: $40,400
TAXABLE YEAR: 95/96
Public Comment

9:30 A.M. (ALL DAY cont.)

44) Hearing, discussion, and possible action involving:
APPLICATION 95-2018
APPLICANT: LAWRENCE EQUITY CORP.
PARCEL ADDRESS: 601 CALIFORNIA ST. #1811
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $52,748 - APPLICANT'S OPINION: $40,400
TAXABLE YEAR: 95/96
Public Comment

45) Hearing, discussion, and possible action involving:
APPLICATION 95-2019
APPLICANT: LEWIS D'AMATO & BRISBOIS
PARCEL ADDRESS: 601 CALIFORNIA ST. #1900
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,627,923 - APPLICANT'S OPINION: $1,246,845
TAXABLE YEAR: 95/96
Public Comment

46) Hearing, discussion, and possible action involving:
APPLICATION 95-2020
APPLICANT: LOW BALL & LYNCH
PARCEL ADDRESS: 601 CALIFORNIA ST. #2000
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $970,160 - APPLICANT'S OPINION: $743,057
TAXABLE YEAR: 95/96
Public Comment

47) Hearing, discussion, and possible action involving:
APPLICATION 95-2021
APPLICANT: SHATTUCK HAMMOND & PARTNERS
PARCEL ADDRESS: 601 CALIFORNIA ST. #2100
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $393,102 - APPLICANT'S OPINION: $301,081
TAXABLE YEAR: 95/96
Public Comment

9:30 A.M. (ALL DAY cont.)

48) Hearing, discussion, and possible action involving:
APPLICATION 95-2022
APPLICANT: CAROL GILBERT INC.
PARCEL ADDRESS: 601 CALIFORNIA ST. #2003
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $137,408 - APPLICANT'S OPINION: $105,242
TAXABLE YEAR: 95/96
Public Comment

49) Hearing, discussion, and possible action involving:
APPLICATION 95-2023
APPLICANT: LOW BALL & LYNCH
PARCEL ADDRESS: 601 CALIFORNIA ST. #2100
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,627,923 - APPLICANT'S OPINION: $1,246,845
TAXABLE YEAR: 95/96
Public Comment

50) Hearing, discussion, and possible action involving:
APPLICATION 95-2024
APPLICANT: LOW BALL & LYNCH
PARCEL ADDRESS: 601 CALIFORNIA ST. BSMT.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $88,221 - APPLICANT'S OPINION: $67,569
TAXABLE YEAR: 95/96
Public Comment

51) Hearing, discussion, and possible action involving:
APPLICATION 95-2025
APPLICANT: [illegible] PARTNERS INC.
PARCEL ADDRESS: 601 CALIFORNIA ST. #2200
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $766,818 - APPLICANT'S OPINION: $587,315
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 9, 1997

9:30 A.M. (ALL DAY cont.)

52) Hearing, discussion, and possible action involving:
APPLICATION 95-2055
APPLICANT: JOHN M. KENNEY
PARCEL ADDRESS: 601 CALIFORNIA ST. #204
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $85,979 - APPLICANT'S OPINION: $65,852
TAXABLE YEAR: 95/96
Public Comment

53) Hearing, discussion, and possible action involving:
APPLICATION 95-2056
APPLICANT: NEXT CENTURY PARTNERS, INC.
PARCEL ADDRESS: 601 CALIFORNIA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $23,802 - APPLICANT'S OPINION: $18,230
TAXABLE YEAR: 95/96
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, April 9, 1997 at 9:35 a.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for April 3, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-1975	Pers	Submitted
95-1976	Liu Chong Hig Bank Ltd	Submitted
95-1977	Planned Investments	Submitted
95-1978	Berland and Bobrow	Submitted
95-1979	Champion Securities	Submitted
95-1980	Weedon and Co.	Submitted
95-1981	Pacific Marketing Group	Submitted
95-1982	Fuji Bank Ltd.	Submitted
95-1983	Evaa	Submitted
95-1984	Lord Abbett and Co	Submitted
95-1985	Rodde McNellis	Submitted
95-1986	The Bank of New York Trust	Submitted
95-1987	Arthur Rude	Submitted
95-1988	Presidio Life Sciences Group	Submitted
95-1989	Kingsley Jennison McNutty	Submitted
95-1990	Kingsley Jennison McNutty	Submitted
95-1991	Brandenburg Securities	Submitted
95-1992	Monrow Casey and Fitzpatrick	Submitted
95-1993	Kingsley Jennison McNutty	Submitted
95-1994	Skjerven Morrill McPherson	Submitted
95-1995	Prentiss Properties	Submitted
95-1996	Cain Bros.	Submitted
95-1997	Mig Financial	Submitted

No.	Name	Disposition
95-1998	Perini Corp.	Submitted
95-1999	Pacific Marketing Group	Submitted
95-2000	Next Century Partners Inc.	Submitted
95-2001	Pacific Marketing Group	Submitted
95-2002	Marron Reed and Sheehy	Submitted
95-2003	Goggio and Theimer	Submitted
95-2004	Marron Reed and Sheehy	Submitted
95-2005	Anderson Donovan and Poole	Submitted
95-2006	Anderson Donovan and Poole	Submitted
95-2007	Trancisco Rail Services	Submitted
95-2008	Burns McLellan	Submitted
95-2009	Mahan and Peterson	Submitted
95-2010	Cho-heung Bank Ltd.	Submitted
95-2011	MacKenzie Communications	Submitted
95-2012	Bledsoe Cathcart Disestel	Submitted
95-2013	Robertson Stephens and Co.	Submitted
95-2014	Brae Co.	Submitted
95-2015	Bagteloe and Fadem	Submitted
95-2016	The Shemano Group	Submitted
95-2017	A H Browner	Submitted
95-2018	Lawrence Equity Corp.	Submitted
95-2019	Lewis D'Amato an Brisbois	Submitted
95-2020	Low Ball and Lynch	Submitted
95-2021	Shattuck Hammond and Partners	Submitted
95-2022	Carol Gilbert Inc.	Submitted
95-2023	Low Ball and Lynch	Submitted
95-2024	Low Ball and Lynch	Submitted
95-2025	Next Century Partners Inc.	Submitted
95-2055	John M. Kenney	Submitted
95-2056	Next Century Partners, Inc.	Submitted

RECESS

There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene at 1:45 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:45 p.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-1975	Pers	Submitted
95-1976	Liu Chong Hig Bank Ltd	Submitted
95-1977	Planned Investments	Submitted
95-1978	Berland and Bobrow	Submitted
95-1979	Champion Securities	Submitted
95-1980	Weedon and Co.	Submitted
95-1981	Pacific Marketing Group	Submitted
95-1982	Fuji Bank Ltd.	Submitted
95-1983	Evaa	Submitted
95-1984	Lord Abbett and Co	Submitted
95-1985	Rodde McNellis	Submitted
95-1986	The Bank of New York Trust	Submitted
95-1987	Arthur Rude	Submitted
95-1988	Presidio Life Sciences Group	Submitted
95-1989	Kingsley Jennison McNutty	Submitted
95-1990	Kingsley Jennison McNutty	Submitted
95-1991	Brandenburg Securities	Submitted
95-1992	Monrow Casey and Fitzpatrick	Submitted
95-1993	Kingsley Jennison McNutty	Submitted
95-1994	Skjerven Morrill McPherson	Submitted
95-1995	Prentiss Properties	Submitted
95-1996	Cain Bros.	Submitted
95-1997	Mig Financial	Submitted
95-1998	Perini Corp.	Submitted
95-1999	Pacific Marketing Group	Submitted
95-2000	Next Century Partners Inc.	Submitted
95-2001	Pacific Marketing Group	Submitted
95-2002	Marron Reed and Sheehy	Submitted
95-2003	Goggio and Theimer	Submitted
95-2004	Marron Reed and Sheehy	Submitted
95-2005	Anderson Donovan and Poole	Submitted
95-2006	Anderson Donovan and Poole	Submitted
95-2007	Trancisco Rail Services	Submitted
95-2008	Burns McLellan	Submitted
95-2009	Mahan and Peterson	Submitted
95-2010	Cho-heung Bank Ltd.	Submitted

No.	Name	Disposition
95-2011	MacKenzie Communications	Submitted
95-2012	Bledsoe Cathcart Disestel	Submitted
95-2013	Robertson Stephens and Co.	Submitted
95-2014	Brae Co.	Submitted
95-2015	Bagteloe and Fadem	Submitted
95-2016	The Shemano Group	Submitted
95-2017	A H Browner	Submitted
95-2018	Lawrence Equity Corp.	Submitted
95-2019	Lewis D'Amato an Brisbois	Submitted
95-2020	Low Ball and Lynch	Submitted
95-2021	Shattuck Hammond and Partners	Submitted
95-2022	Carol Gilbert Inc.	Submitted
95-2023	Low Ball and Lynch	Submitted
95-2024	Low Ball and Lynch	Submitted
95-2025	Next Century Partners Inc.	Submitted
95-2055	John M. Kenney	Submitted
95-2056	Next Century Partners, Inc.	Submitted

RECESS

There being no further business, the Board, at the hour of 3:30 p.m., recessed to reconvene Thursday, April 10, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for April 9, 1997 was approved as submitted by Board 1 on April 11, 1997.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
APRIL 10, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 95-1972
APPLICANT: WILLIAM L. THORNTON
PARCEL ADDRESS: 33 GRANT AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,227,203 - APPLICANT'S OPINION: $1,100,000
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1973
APPLICANT: RESOLUTION TRUST CORP.
PARCEL ADDRESS: 649 MISSION ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $392,015 - APPLICANT'S OPINION: $820,000
TAXABLE YEAR: 95/96
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-2026
APPLICANT: [illegible] WEST LIMITED
PARCEL ADDRESS: [illegible] MCALLISTER
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $4,913,180 - APPLICANT'S OPINION: $3,000,000
TAXABLE YEAR: 95/96
Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 10, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-2030
APPLICANT: KWANG C. CHAO
PARCEL ADDRESS: 2200 SACRAMENTO ST. #304
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $227,066 - APPLICANT'S OPINION: $170,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-2032
APPLICANT: CHIU L. TSE-CHAN
PARCEL ADDRESS: 1361 BUSH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,771,901 - APPLICANT'S OPINION: $1,500,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-2033
APPLICANT: CHIU L. TSE-CHAN
PARCEL ADDRESS: 1424 BUSH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $659,182 - APPLICANT'S OPINION: $455,000
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-2036
APPLICANT: ARNOLD CHAN
PARCEL ADDRESS: 1 [illegible]
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,515,320 - APPLICANT'S OPINION: $1,200,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 10, 1997

9:30 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-2037
APPLICANT: HUP HING
PARCEL ADDRESS: 1730 FILLMORE ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $652,101 - APPLICANT'S OPINION: $450,000
TAXABLE YEAR: 95/96
Public Comment

10:30 A.M.

9) Hearing, discussion, and possible action involving:
APPLICATION 95-2077
APPLICANT: THE QUAN FAMILY TRUST
PARCEL ADDRESS: 730 STOCKTON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,387,845 - APPLICANT'S OPINION: $900,000
TAXABLE YEAR: 95/96
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 95-2081
APPLICANT: RICHARD C. LEE
PARCEL ADDRESS: 795 GEARY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,590,795 - APPLICANT'S OPINION: $1,500,000
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M.

11) Hearing, discussion, and possible action involving:
APPLICATION 95-0880
APPLICANT: JMB GROUP TRUST IV
PARCEL ADDRESS: 65 BATTERY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,648,200 - APPLICANT'S OPINION: $500,000
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-0881
APPLICANT: JMB GROUP TRUST IV
PARCEL ADDRESS: 100 BUSH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $39,909,509 - APPLICANT'S OPINION: $18,000,000
TAXABLE YEAR: 95/96
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 95-2041
APPLICANT: ZABER CORPORATION
PARCEL ADDRESS: 55 STOCKTON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $11,967,996 - APPLICANT'S OPINION: $6,464,095
TAXABLE YEAR: 95/96
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 95-2046
APPLICANT: ZABER CORPORATION
PARCEL ADDRESS: 55 STOCKTON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $4,492,509 - APPLICANT'S OPINION: $2,424,073
TAXABLE YEAR: 95/96
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 95-2047
[redacted]
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $4,647,914 - APPLICANT'S OPINION: $2,500,968
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 10, 1997

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 95-2048
APPLICANT: ZABER CORPORATION
PARCEL ADDRESS: 55 STOCKTON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $8,968,140 - APPLICANT'S OPINION: $4,848,213
TAXABLE YEAR: 95/96
Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday April 10, 1997 at 9:35 a.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-2036	Arnold Chin	Denied
95-2037	Hup Hing	Submitted

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-1972	William L Thornton	Denied (withdrawn)
95-1973	Resolution Trust Corp.	Postponed
95-2026	Regent West Limited	Denied (withdrawn)
95-2032	Chiu L. Tse-Chan	Denied (withdrawn)
95-2033	Chiu L. Tse-Chan	Denied (withdrawn)
95-2077	The Quan Family Trust	Postponed
95-2081	Richard C. Lee	Stipulation Approved

RECESS

There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-0880	JMB Group Trust IV	Stipulation Approved
95-0881	JMB Group Trust IV	Continued

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-2041	Zaber Corporation	Denied (withdrawn)
95-2046	Zaber Corporation	Denied (withdrawn)
95-2047	Zaber Corporation	Denied (withdrawn)
95-2048	Zaber Corporation	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 3:45 p.m., recessed to reconvene Friday, April 11, 1997 at 9:30 a.m.

John L. Taylor
for Clerk

The Journal of Proceedings for April 10, 1997 was approved as amended by Board 1 on April 15, 1997.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
APRIL 11, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-2042
APPLICANT: THE FREMONT GROUP
PARCEL ADDRESS: 30 BEALE STREET
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,571,533 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-2043
APPLICANT: THE FREMONT GROUP
PARCEL ADDRESS: 30 BEALE ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,514,790 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 95/96
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-2044
APPLICANT: THE FREMONT GROUP
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,081,402 - APPLICANT'S OPINION: $1,200,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 11, 1997

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-2045
APPLICANT: THE FREMONT GROUP
PARCEL ADDRESS: 50 BEALE ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $119,654,499 - APPLICANT'S OPINION: $57,600.000
TAXABLE YEAR: 95/96
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday April 11, 1997 at 9:35 a.m.

Present: Peter Fatooh, Hayes Miles, and Linda Trevino

Quorum present

Chairperson: Linda Trevino, Presiding

The Journal of Proceedings for April 9, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-2042	The Fremont Group	Continued to P.M.
95-2043	The Fremont Group	Continued to P.M
95-2044	The Fremont Group	Continued to P.M
95-2045	The Fremont Group	Continued to P.M

RECESS

There being no further business, the Board, at the hour of 11:10 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Peter Fatooh, Hayes Miles, and Linda Trevino

Quorum present

Chairperson: Linda Trevino, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-2042	The Fremont Group	Continued
95-2043	The Fremont Group	Continued
95-2044	The Fremont Group	Continued
95-2045	The Fremont Group	Continued

RECESS

There being no further business, the Board, at the hour of 3:00 p.m., recessed to reconvene Tuesday, April 15, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for April 11, 1997 was approved as amended by Board 1 on April 15, 1997.

ASSESSMENT APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
APRIL 14, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
   APPLICATION 95-0214
   APPLICANT: FLORENCE FUNG
   PARCEL ADDRESS: 95 LOBOS ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $229,908 - APPLICANT'S OPINION: $180,000
   TAXABLE YEAR: 95/96
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-0215
   APPLICANT: FLORENCE FUNG
   PARCEL ADDRESS: 1695 MCKINNON AVE.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $185,000 - APPLICANT'S OPINION: $150,000
   TAXABLE YEAR: 95/96
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 95-0216
   APPLICANT: FLORENCE FUNG
   PARCEL ADDRESS: 95 LOBOS ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $322,828 - APPLICANT'S OPINION: $270,000
   TAXABLE YEAR: 95/96
   Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 14, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-2202
APPLICANT: SCHLAGE LOCK CO.
PARCEL ADDRESS: 2201 BAYSHORE BLVD.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $17,466,786 - APPLICANT'S OPINION: $5,328,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-2255
APPLICANT: SUPERCUTS CORP. SHOPS INC.
PARCEL ADDRESS: 550 CALIFORNIA ST. #1400
TOPIC: PENAL ASSESSMENT: Penal assessment is not jusified.
CURRENT ASSESSMENT: $3,226,859 - APPLICANT'S OPINION: $3,226,359
TAXABLE YEAR: 94/95
Public Comment

1:30 P.M.

6) Hearing, discussion, and possible action involving:
APPLICATION 95-0917
APPLICANT: PHILIP JOHNSON
PARCEL ADDRESS: 512 BAKER ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $566,138 - APPLICANT'S OPINION: $335,142
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-2344
APPLICANT: CHARLES STOKES
PARCEL ADDRESS: 1404 LYON ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $250,000 - APPLICANT'S OPINION: $185,000
TAXABLE YEAR: 94/95
Public Comment

1:30 P.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-2279
APPLICANT: NELSON ENG
PARCEL ADDRESS: 3090 SAN BRUNO AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $595,335 - APPLICANT'S OPINION: $373,000
TAXABLE YEAR: 94/95
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-2288
APPLICANT: DAIKI USA CORPORATION
PARCEL ADDRESS: 2323 IRVING STREET
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,581,458 - APPLICANT'S OPINION: $1,000,000
TAXABLE YEAR: 95/96
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 95-2292
APPLICANT: SIU H. MAK
PARCEL ADDRESS: 1374 39TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $392,000 - APPLICANT'S OPINION: $292,000
TAXABLE YEAR: 95/96
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 95-2327
APPLICANT: XEROX CREDIT CORPORATION
PARCEL ADDRESS: VARIOUS
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $382,519 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 94/95
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 14, 1997

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-2328
APPLICANT: XEROX CREDIT CORPORATION
PARCEL ADDRESS: VARIOUS
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $405,842 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 93/94
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 95-2329
APPLICANT: XEROX CREDIT CORPORATION
PARCEL ADDRESS: VARIOUS
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $63,552 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 95-2330
APPLICANT: XEROX CREDIT CORPORATION
PARCEL ADDRESS: VARIOUS
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $641,008 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 95-2334
APPLICANT: SUSAN L. SAKMAR
PARCEL ADDRESS: 3035 SCOTT ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $820,000 - APPLICANT'S OPINION: $800,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 14, 1997

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 95-2349
APPLICANT: YVONNE K. VUKASIN
PARCEL ADDRESS: 850 26TH AVE.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of 09/29/95 is incorrect.
CURRENT ASSESSMENT: $495,000 - APPLICANT'S OPINION: $419,000
TAXABLE YEAR: 95/96
Public Comment

17) Hearing, discussion, and possible action involving:
APPLICATION 95-2351
APPLICANT: WILLIAM J. DUNNE
PARCEL ADDRESS: 251 COUNTRY CLUB DRIVE
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of 05/31/96 is incorrect.
CURRENT ASSESSMENT: $305,000 - APPLICANT'S OPINION: $265,000
TAXABLE YEAR: 94/95
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, April 14, 1997 at 9:30 a.m.

Present: Lawrence Lee, Ronald Chun, and Irma Ramirez-Tom

Quorum present

Chairperson: Ronald Chun, Presiding

The Journal of Proceedings for March 31, 1997 and April 7, 1997 were approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-0214	Florence Fung	Denied (no-show)
95-0215	Florence Fung	Denied (no-show)
95-0216	Florence Fung	Denied (no-show)
95-2202	Schlage Lock Co.	Denied (no-show)
95-2255	Supercuts Corp.	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 9:45 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Lawrence Lee, Elizabeth McQuiston, and Irma Ramirez-Tom

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-2279	Nelson Eng	A.V. Lowered (Assessor)
95-2288	Daiki USA Corp.	A.V. Lowered (Board)
95-2349	Yvonne K. Vukasin	A.V. Lowered (Assessor)
95-2351	William J. Dunne	A.V. Lowered (Board)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-0917	Philip Johnson	Denied (withdrawn)
95-2244	John E Stokes	Denied (withdrawn)
95-2292	Siu J Mak	Denied (withdrawn)
95-2327	Xerox Credit Corporation	Denied (withdrawn)
95-2328	Xerox Credit Corporation	Denied (withdrawn)
95-2329	Xerox Credit Corporation	Denied (withdrawn)
95-2330	Xerox Credit Corporation	Postponed
95-2337	Susan L Sakmar	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 2:30 p.m., recessed to reconvene Monday, April 21, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceeding for April 14, 1997 was approved as submitted by Board 2 on April 21, 1997.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
APRIL 15, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 95-2068
APPLICANT: S Y INVESTMENT CO. INC.
PARCEL ADDRESS: 689 STEVENSON
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $5,491,359 - APPLICANT'S OPINION: $4,500,000
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-2071
APPLICANT: S Y INVESTMENT CO. INC.
PARCEL ADDRESS: 131 TAYLOR ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $368,695 - APPLICANT'S OPINION: $150,000
TAXABLE YEAR: 95/96
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-2072
APPLICANT: S Y INVESTMENT CO. INC.
PARCEL ADDRESS: 131 TAYLOR ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,027,883 - APPLICANT'S OPINION: $500,000
TAXABLE YEAR: 95/96
Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 15, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-2077
APPLICANT: THE QUAN FAMILY TRUST
PARCEL ADDRESS: 730 STOCKTON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,387,845 - APPLICANT'S OPINION: $900,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-2080
APPLICANT: CLINTON REILLY
PARCEL ADDRESS: 704 SANSOME ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,467,423 - APPLICANT'S OPINION: $1,300,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-2081
APPLICANT: RICHARD C. LEE
PARCEL ADDRESS: 795 GEARY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,590,795 - APPLICANT'S OPINION: $1,500,000
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-2084
APPLICANT: FIRST CALIFORNIA INVESTMENTS
PARCEL ADDRESS: 325 BROADWAY
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,026,502 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 15, 1997

9:30 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-2087
APPLICANT: THE LUM TRUST
PARCEL ADDRESS: 715 HARRISON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,800,000 - APPLICANT'S OPINION: $1,600,000
TAXABLE YEAR: 95/96
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-2092
APPLICANT: CHIU KWANG
PARCEL ADDRESS: 200 VAN NESS AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,183,506 - APPLICANT'S OPINION: $900,000
TAXABLE YEAR: 95/96
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 95-2100
APPLICANT: 524 HOWARD ASSOCIATES
PARCEL ADDRESS: 524 HOWARD ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,490,944 - APPLICANT'S OPINION: $900,000
TAXABLE YEAR: 95/96
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 95-2101
APPLICANT: ALLEN & DENISE TOM REVOCABLE TRUST
PARCEL ADDRESS: 1807 UNION ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,220,786 - APPLICANT'S OPINION: $700,000
TAXABLE YEAR: 95/96
Public Comment

9:30 A.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-2102
APPLICANT: SANJAYLYN COMPANY
PARCEL ADDRESS: 959 MISSION ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,890,588 - APPLICANT'S OPINION: $2,700,000
TAXABLE YEAR: 95/96
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 95-2103
APPLICANT: FLYNN LAND COMPANY INC.
PARCEL ADDRESS: 830 EDDY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $873,489 - APPLICANT'S OPINION: $500,000
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M.

14) Hearing, discussion, and possible action involving:
APPLICATION 95-2105
APPLICANT: ARTHUR A. GIOVARA
PARCEL ADDRESS: 850 JONES ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,608,018 - APPLICANT'S OPINION: $1,500,000
TAXABLE YEAR: 95/96
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 95-2106
APPLICANT: THE KENNETH FAMILY TRUST
PARCEL ADDRESS: 510 STOCKTON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,202,000 - APPLICANT'S OPINION: $900,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 15, 1997

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 95-2109
APPLICANT: BROMAN ENTERPRISES
PARCEL ADDRESS: 1265 WASHINGTON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,545,329 - APPLICANT'S OPINION: $1,000,000
TAXABLE YEAR: 95/96
Public Comment

17) Hearing, discussion, and possible action involving:
APPLICATION 95-2110
APPLICANT: PETER TONG
PARCEL ADDRESS: 1 SOUTH PARK
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,397,799 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96
Public Comment

18) Hearing, discussion, and possible action involving:
APPLICATION 95-2112
APPLICANT: WILSON C. KAM
PARCEL ADDRESS: 965 GEARY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,849,565 - APPLICANT'S OPINION: $1,300,000
TAXABLE YEAR: 95/96
Public Comment

19) Hearing, discussion, and possible action involving:
APPLICATION 95-2113
APPLICANT: PAUL KWAN
PARCEL ADDRESS: 558 GRANT AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,220,516 - APPLICANT'S OPINION: $750,000
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M. (cont.)

20) Hearing, discussion, and possible action involving:
APPLICATION 95-2114
APPLICANT: KANG U. CHUNG
PARCEL ADDRESS: 679 BRYANT ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,479,667 - APPLICANT'S OPINION: $1,800,000
TAXABLE YEAR: 95/96
Public Comment

21) Hearing, discussion, and possible action involving:
APPLICATION 95-2116
APPLICANT: EUREKA PROPERTIES INC.
PARCEL ADDRESS: 570 MARKET ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,194,084 - APPLICANT'S OPINION: $1,500,000
TAXABLE YEAR: 95/96
Public Comment

22) Hearing, discussion, and possible action involving:
APPLICATION 95-2117
APPLICANT: ANA KNIALBA TRUST
PARCEL ADDRESS: 424 JONES ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,254,140 - APPLICANT'S OPINION: $1,100,000
TAXABLE YEAR: 95/96
Public Comment

23) Hearing, discussion, and possible action involving:
APPLICATION 95-2118
APPLICANT: 1430 VAN NESS PARTNERS
PARCEL ADDRESS: 180 AUSTIN STREET
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $4,993,544 - APPLICANT'S OPINION: $3,000,000
TAXABLE YEAR: 95/96
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, April 15, 1997 at 9:40 a.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for April 10 and 11, 1997 was approved as amended.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-2077	The Quan Family Trust	Stipulation Approved

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-2068	S Y Investment Co.	Denied (withdrawn)
95-2071	S Y Investment Co.	Denied (withdrawn)
95-2072	S Y Investment Co.	Denied (withdrawn)
95-2080	Clinton Reilly	Denied (withdrawn)
95-2081	Richard C. Lee	Stipulation approved
95-2084	First Calinfornia Investments	Denied (withdrawn)
95-2087	The Lum Trust	Denied (withdrawn)
95-2092	Chiu Kwang	Denied (withdrawn)
95-2100	524 Howard Associates	Denied (withdrawn)
95-2101	Allen and Denise Tom	Postponed
95-2102	Sanjaylyn Company	Denied (withdrawn)
95-2103	Flynn Land Company	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-2112	Wilson c. Kam	Submitted
95-2113	Paul Kwan	A.V. Lowered (Assessor)
95-2114	Kang U. Chung	A.V. Lowered (Assessor)
95-2116	Eureka Properties Inc.	Stipulation Approved

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-2105	Arthur A. Giovara	Denied (withdrawn)
95-2106	The Kenneth Family Trust	Denied (withdrawn)
95-2109	Broman enterprises	Denied (withdrawn)
95-2110	Peter Tong	Denied (withdrawn)
95-2117	Ana Knialba Truat	Denied (withdrawn)
95-2118	1430 Van Ness Partners	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 2:45 p.m., recessed to reconvene Wednesday, April 16, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The journal of proceedings for April 15, 1997 was approved as submitted by Board 1 on April 16, 1997.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
APRIL 16, 1997

4/97

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 95-0161
APPLICANT: KEN W. FUNG
PARCEL ADDRESS: 715 BROADWAY
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,800,000 - APPLICANT'S OPINION: $2,200,000
TAXABLE YEAR: 93/94
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1440
APPLICANT: ABC PROPERTIES
PARCEL ADDRESS: 1122 GRANT AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,900,000 - APPLICANT'S OPINION: $1,400,000
TAXABLE YEAR: 95/96
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-2049
APPLICANT: AETNA LIFE INSURANCE CO.
PARCEL ADDRESS: 1130 POST ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $678,266 - APPLICANT'S OPINION: $135,662
TAXABLE YEAR: 95/96
Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 16, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-2050
APPLICANT: AETNA LIFE INSURANCE CO.
PARCEL ADDRESS: 1200 VAN NESS AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $7,323,532 - APPLICANT'S OPINION: $1,464,305
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-2239
APPLICANT: MARINA INN
PARCEL ADDRESS: 3110 OCTAVIA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $5,456,628 - APPLICANT'S OPINION: $1,400,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-1308
APPLICANT: WUN S. LIN
PARCEL ADDRESS: 1550 NORIEGA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $843,891 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M.

7) Hearing, discussion, and possible action involving:
APPLICATION 95-2053
APPLICANT: L & B MONTGOMERY INC.
PARCEL ADDRESS: 1 MONTGOMERY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $14,854,897 - APPLICANT'S OPINION: $12,575,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 16, 1997

1:30 P.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-2054
APPLICANT: L & B MONTGOMERY INC.
PARCEL ADDRESS: 25 MONTGOMERY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $14,250,000 - APPLICANT'S OPINION: $12,575,000
TAXABLE YEAR: 95/96
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-2120
APPLICANT: VAGABOND INNS INC.
PARCEL ADDRESS: 2550 VAN NESS AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,138,364 - APPLICANT'S OPINION: $1,621,244
TAXABLE YEAR: 95/96
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 95-2137
APPLICANT: 1994 S2 PROPERTIES LIMITED PARTNERSHIP
PARCEL ADDRESS: 388 5TH ST. HIP
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $926,983 - APPLICANT'S OPINION: $700,000
TAXABLE YEAR: 95/96
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 95-2138
APPLICANT: BERKELEY FEDERAL BANK & TRUST
PARCEL ADDRESS: 940 POST ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,004,490 - APPLICANT'S OPINION: $800,000
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-2139
APPLICANT: 1450 BUSH ASSOCIATES
PARCEL ADDRESS: 1448 BUSH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,196,674 - APPLICANT'S OPINION: $850,000
TAXABLE YEAR: 95/96
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 95-2148
APPLICANT: JESUS V. ESPINOZA
PARCEL ADDRESS: 1450 GUERRERO ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $581,081 - APPLICANT'S OPINION: $331,108
TAXABLE YEAR: 95/96
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 95-2149
APPLICANT: JESUS V. ESPINOZA
PARCEL ADDRESS: 641 SAN JOSE AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $302,756 - APPLICANT'S OPINION: $198,500
TAXABLE YEAR: 95/96
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 95-2157
APPLICANT: WESTERN GOLD INVESTMENT CO., INC.
PARCEL ADDRESS: 230 CALIFORNIA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $6,580,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 16, 1997

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 95-2163
APPLICANT: KOBE INVESTMENT, INC.
PARCEL ADDRESS: 156 GEARY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $8,200,000 - APPLICANT'S OPINION: $5,000,000
TAXABLE YEAR: 95/96
Public Comment

17) Hearing, discussion, and possible action involving:
APPLICATION 95-2179
APPLICANT: ANN I. DEVINCENZI
PARCEL ADDRESS: 15 ROMOLO PLACE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $536,500 - APPLICANT'S OPINION: $70,000
TAXABLE YEAR: 94/95
Public Comment

18) Hearing, discussion, and possible action involving:
APPLICATION 95-2180
APPLICANT: ANN I. DEVINCENZI
PARCEL ADDRESS: 546 BROADWAY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,082,216 - APPLICANT'S OPINION: $200,000
TAXABLE YEAR: 94/95
Public Comment

19) Hearing, discussion, and possible action involving:
APPLICATION 95-2182
APPLICANT: REGENT LAND COMPANY
PARCEL ADDRESS: 101 TAYLOR ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,838,496 - APPLICANT'S OPINION: $1,205,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 16, 1997

1:30 P.M. (cont.)

20) Hearing, discussion, and possible action involving:
APPLICATION 95-2183
APPLICANT: ARTHUR J. FRITZ, JR.
PARCEL ADDRESS: 2526 CALIFORNIA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $354,775 - APPLICANT'S OPINION: $125,000
TAXABLE YEAR: 95/96
Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, April 16, 1997 at 9:30 a.m.

Present: Peter Fatooh and Alec Lambie

Quorum present

Chairperson: Alec Lambie, Presiding

The Journal of Proceedings for April 15, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-0161	Ken W. Fung	A.V. Lowered (Assessor)
95-1440	ABC Properties	Stipulation Approved

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-2049	Aetna Life Insurance	Denied (withdrawn)
95-2050	Aetna Life Insurance	Denied (withdrawn)
95-2239	Marina Inn	Denied (withdrawn)
95-1308	Wun S. Lin	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 10:00 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Peter Fatooh, Alec Lambie, and Irma Ramirez-Tom

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
*95-2139	1450 Bust Associates	Submitted
95-2182	Regent Land Company	Submitted
95-2183	Arthur J. Fritz, Jr.	Denied (withdrawn)

*Lambie and Ramirez-Tom only

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-2053	L & B Montgomery Inc.	Postponed
95-2054	L & B Montgomery Inc.	Postponed
95-2120	Vagabond Inns Inc.	Denied (withdrawn)
95-2137	1994 S2 Properties Limited	Denied (withdrawn)
95-2138	Berkeley Federal Bank & Trust	Denied (withdrawn)
95-2149	Jesus V. Espinoza	Stipulation approved
95-2157	Western Gold Investments Co	Postponed
95-2163	Kobe Investment, Inc.	Postponed
95-2179	Ann I Devincenzi	Denied (withdrawn)
95-2180	Ann I Devincenzi	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 4:00 p.m., recessed to reconvene Monday, April 21, 1997 at 9:30 a.m.

John L. Taylor
for Clerk

The Journal of Proceedings for April 16, 1997 was approved by Board 1 as submitted on April 25, 1997.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
APRIL 17, 1997

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Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-2125
APPLICANT: BAYSIDE VILLAGE ASSOCIATES
PARCEL ADDRESS: 160 BRANNAN ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $25,538,203 - APPLICANT'S OPINION: $19,000,000
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-2126
APPLICANT: BAYSIDE VILLAGE ASSOCIATES
PARCEL ADDRESS: 500 BEALE ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $24,570,122 - APPLICANT'S OPINION: $18,000,000
TAXABLE YEAR: 95/96
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-2127
APPLICANT: BAYSIDE VILLAGE ASSOCIATES
PARCEL ADDRESS: 501 1ST ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $31,839,307 - APPLICANT'S OPINION: $24,000,000
TAXABLE YEAR: 95/96
Public Comment

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are not available.

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APPEALS BOARD
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875 Stevenson Street
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San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
APRIL 18, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-2128
APPLICANT: SANSTOFF EAST PROPERTIES
PARCEL ADDRESS: 120 STOCKTON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $54,051,749 - APPLICANT'S OPINION: $35,000,000
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-2129
APPLICANT: MACYS CALIFORNIA INC.
PARCEL ADDRESS: 239 GEARY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,018,762 - APPLICANT'S OPINION: $1,500,000
TAXABLE YEAR: 95/96
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-2130
APPLICANT: RREEF USA FUND III INC.
PARCEL ADDRESS: 233 GEARY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $40,274,000 - APPLICANT'S OPINION: $25,000,000
TAXABLE YEAR: 95/96
Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 18, 1997

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-2131
APPLICANT: HARTHUR, INC.
PARCEL ADDRESS: 170 O'FARRELL ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $26,735,271 - APPLICANT'S OPINION: $18,000,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-2132
APPLICANT: MACY'S CALIFORNIA INC.
PARCEL ADDRESS: 188 O'FARRELL ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $10,506,000 - APPLICANT'S OPINION: $2,300,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-2133
APPLICANT: MACY'S CALIFORNIA INC.
PARCEL ADDRESS: 251 GEARY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $16,854,844 - APPLICANT'S OPINION: $11,000,000
TAXABLE YEAR: 95/96
Public Comment

The minutes for this meeting
are not available.

ASSESSMENT
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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING ROOM 400A, 875 STEVENSON STREET APRIL 21, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 95-2037
APPLICANT: Hup Hing
CURRENT ASSESSMENT$652,101-APPLICANT OPINION:$500,000
Board Members: Lambie, Fatooh, and Trevino

2) APPLICATION 95-1975 through 95-2025, 95-2055 & 95-2056
APPLICANT: PER
CURRENT ASSESSMENT$32,000,000-APPLICANT OPINION:$25,000,000
Board Members: Miles, Fatooh, and Trevino

3) APPLICATION 95-2112
APPLICANT: WILSON KAM
CURRENT ASSESSMENT$1,849,565-APPLICANT OPINION:$1,700,000
Board Members: Lambie and Trevino

AMENDED
APR 17 1997

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 400A, 875 STEVENSON STREET
APRIL 21, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 92037
APPLICANT: Hup Hing
CURRENT ASSESSMENT$652,101-APPLICANT OPINION:$500,000
Board Members: Lambie, Fatooh, and Trevino

1) APPLICATION 95-1975 through 95-2025, 95-2055 & 95-2056
APPLICANT: PER
CURRENT ASSESSMENT$32,000,000-APPLICANT OPINION:$25,000,000
Board Members: Miles, Fatooh, and Trevino

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
APRIL 21, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
   APPLICATION 95-0656
   APPLICANT: PAUL LING
   PARCEL ADDRESS: 4833 GEARY BLVD.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $721,368 - APPLICANT'S OPINION: $550,000
   TAXABLE YEAR: 95/96
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-1061
   APPLICANT: ROBERT CHANG
   PARCEL ADDRESS: 540 OAK PARK DRIVE
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $390,000 - APPLICANT'S OPINION: $320,000
   TAXABLE YEAR: 95/96
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 95-1232
   APPLICANT: JOHN LUI
   PARCEL ADDRESS: 791 19TH AVE.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $550,000 - APPLICANT'S OPINION: $450,000
   TAXABLE YEAR: 95/96
   Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 21, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1357
APPLICANT: DAVID ARAJ
PARCEL ADDRESS: 1665 PALOU AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $78,961 - APPLICANT'S OPINION: $45,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1358
APPLICANT: BREWERS GUILD
PARCEL ADDRESS: 2198 FILBERT
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $356,857 - APPLICANT'S OPINION: $320,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1622
APPLICANT: ABBEY MEDICAL INC. #147
PARCEL ADDRESS: 390 9TH ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $666,173 - APPLICANT'S OPINION: $390,000
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1785
APPLICANT: THOMAS J. IOANNONE
PARCEL ADDRESS: 1810 LYON ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $700,000 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 94/95
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 21, 1997

9:30 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1798
APPLICANT: HARVEY PIROFSKY
PARCEL ADDRESS: 1640 GOLDEN GATE AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $621,753 - APPLICANT'S OPINION: $368,650
TAXABLE YEAR: 95/96
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-1875
APPLICANT: MYOUNG SOHN
PARCEL ADDRESS: 3101 CALIFORNIA
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $871,823 - APPLICANT'S OPINION: $625,000
TAXABLE YEAR: 95/96
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 95-2153
APPLICANT: LOU HAWK
PARCEL ADDRESS: 2724 24TH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $580,000 - APPLICANT'S OPINION: $570,000
TAXABLE YEAR: 95/96
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 95-2155
APPLICANT: LOU HAWK
PARCEL ADDRESS: 890 GENEVA AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $477,000 - APPLICANT'S OPINION: $335,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 21, 1997

9:30 A.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-2336
APPLICANT: ERIC YOPES
PARCEL ADDRESS: 3696 CLAY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,725,000 - APPLICANT'S OPINION: $1,575,000
TAXABLE YEAR: 94/95
Public Comment

1:30 P.M.

13) Hearing, discussion, and possible action involving:
APPLICATION 95-1876
APPLICANT: GERALD DAVALOS
PARCEL ADDRESS: 2533 NORIEGA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $947,540 - APPLICANT'S OPINION: $630,000
TAXABLE YEAR: 95/96
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 95-1878
APPLICANT: CHIH-FANG
PARCEL ADDRESS: 906 CLEMENT ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $846,156 - APPLICANT'S OPINION: $496,000
TAXABLE YEAR: 95/96
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 95-1880
APPLICANT: DRAGON FOUNTAIN
PARCEL ADDRESS: 558 26TH AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $872,453 - APPLICANT'S OPINION: $586,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 21, 1997

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 95-1886
APPLICANT: FRED PANG
PARCEL ADDRESS: 1425 MINNESOTA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $657,402 - APPLICANT'S OPINION: $337,500
TAXABLE YEAR: 95/96
Public Comment

17) Hearing, discussion, and possible action involving:
APPLICATION 95-1887
APPLICANT: NG FAMILY 1989 REV. TRUST
PARCEL ADDRESS: 745 BALBOA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $562,441 - APPLICANT'S OPINION: $419,000
TAXABLE YEAR: 95/96
Public Comment

18) Hearing, discussion, and possible action involving:
APPLICATION 95-1893
APPLICANT: RONALD MALLIA
PARCEL ADDRESS: 3360 20TH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $520,830 - APPLICANT'S OPINION: $385,000
TAXABLE YEAR: 95/96
Public Comment

19) Hearing, discussion, and possible action involving:
APPLICATION 95-1897
APPLICANT: YONG KEE COMPANY, INC.
PARCEL ADDRESS: 912 CLEMENT ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $767,506 - APPLICANT'S OPINION: $315,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 21, 1997

1:30 P.M. (cont.)

20) Hearing, discussion, and possible action involving:
APPLICATION 95-1898
APPLICANT: LEONID KIPPER
PARCEL ADDRESS: 4224 CALIFORNIA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $814,817 - APPLICANT'S OPINION: $460,000
TAXABLE YEAR: 95/96
Public Comment

21) Hearing, discussion, and possible action involving:
APPLICATION 95-1899
APPLICANT: PETER ALLSMAN
PARCEL ADDRESS: 1832 JUDAH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $456,338 - APPLICANT'S OPINION: $260,000
TAXABLE YEAR: 95/96
Public Comment

22) Hearing, discussion, and possible action involving:
APPLICATION 95-1900
APPLICANT: CHUNG C. YAU
PARCEL ADDRESS: 1320 MISSION ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $815,599 - APPLICANT'S OPINION: $650,000
TAXABLE YEAR: 95/96
Public Comment

The minutes for this meeting
are not available.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, April 21, 1997 at 9:40 a.m.

Present: Lawrence Lee, Owen Brady, and Irma Ramirez-Tom

Quorum present

Chairperson: Irma Ramirez-Tom, Presiding

The Journal of Proceedings for April 14, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-1061	Robert Chang	Stipulation Approved
95-1357	David Araj	A.V. Lowered (Assessor)
95-2153	Lou Hawk	A.V. Lowered (Board)
95-2155	Lou Hawk	A.V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-0656	Paul Ling	Denied (withdrawn)
95-1232	John Lui	Denied (withdrawn)
95-1358	Brewers Guild	Denied (no-show)
95-1622	Abbey Medical Inc. #147	Denied (withdrawn)
95-1785	Thomas J. Ioannone	Denied (withdrawn)
95-1798	Harvey Pirofsky	Denied (withdrawn)
95-1875	Myoung Sohn	Denied (withdrawn)
95-2336	Eric Yopes	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 10:45 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Lawrence Lee, Owen Brady, and Irma Ramirez-Tom

Quorum present

Chairperson: Irma Ramirez-Tom, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-1878	Chih-Fang	A.V. Lowered (Assessor)
95-1886	Fred Pang	A.V. Lowered (Assessor)
95-1898	Leonid Kipper	A.V. Lowered (Assessor)
95-1899	Peter Allsman	A.V. Lowered (Board)
95-1900	Chung C. Yau	A.V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-1876	Geral Davalos	Denied (withdrawn)
95-1880	Dragon Fountain	Denied (withdrawn)
95-1887	Ng Family 1989 Rev. Trust	Denied (withdrawn)
95-1893	Ronald Mallia	Denied (withdrawn)
95-1897	Yong Kee Company, Inc.	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 2:30 p.m., recessed to reconvene Monday, April 28, 1997 at 9:30 a.m.

John L. Taylor
for Clerk

The Journal of Proceeding for April 21, 1997 was approved as submitted by Board 2 on April 28, 1997.

ASSESSMENT APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
APRIL 22, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
   APPLICATION 95-2042
   APPLICANT: THE FREMONT GROUP
   PARCEL ADDRESS: 30 BEALE STREET
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $1,571,533 - APPLICANT'S OPINION: $600,000
   TAXABLE YEAR: 95/96
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-2043
   APPLICANT: THE FREMONT GROUP
   PARCEL ADDRESS: 30 BEALE ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $1,514,790 - APPLICANT'S OPINION: $600,000
   TAXABLE YEAR: 95/96
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 95-2044
   APPLICANT: THE FREMONT GROUP
   PARCEL ADDRESS: 30 BEALE ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $3,081,402 - APPLICANT'S OPINION: $1,200,000
   TAXABLE YEAR: 95/96
   Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 22, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-2045
APPLICANT: THE FREMONT GROUP
PARCEL ADDRESS: 50 BEALE ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $119,654,499 - APPLICANT'S OPINION: $57,600,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-2080
APPLICANT: EUGENE C. LAI
PARCEL ADDRESS: 300 KANSAS ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $4,250,708 - APPLICANT'S OPINION: $2,495,000
TAXABLE YEAR: 94/95
Public Comment

1:30 P.M.

6) Hearing, discussion, and possible action involving:
APPLICATION 95-2151
APPLICANT: SHUWA INVESTMENTS CORP.
PARCEL ADDRESS: 150 SPEAR ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $41,000,000 - APPLICANT'S OPINION: $25,000,000
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-2152
APPLICANT: SHUWA INVESTMENTS CORPORATION
PARCEL ADDRESS: 500 WASHINGTON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $17,890,000 - APPLICANT'S OPINION: $10,000,000
TAXABLE YEAR: 95/96
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, April 22, 1997 at 9:40 a.m.

Present: Peter Fatooh, Hayes Miles, and Linda Trevino

Quorum present

Chairperson: Linda Trevino, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-2042	The Fremont Group	Continued
95-2043	The Fremont Group	Continued
95-2044	The Fremont Group	Continued
95-2045	The Fremont Group	Continued
95-2080	Eugene C. Lai	Continued.

RECESS

There being no further business, the Board, at the hour of 11:40 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Linda Trevino, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-2151	Shuwa Investments Corp.	A.V. Lowered (Assessor)
95-2152	Shuwa Investments Corp.	A.V. Lowered (Assessor)

RECESS

There being no further business, the Board, at the hour of 3:30 p.m., recessed to reconvene Wednesday, April 23, 1997 at 9:30 a.m.

John L. Taylor
for Clerk

The Journal of Proceedings for April 22, 1997 was approved by Board 1 as submitted on April 25, 1997.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
APRIL 23, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 95-0881
APPLICANT: JMB GROUP TRUST IV
PARCEL ADDRESS: 100 BUSH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $39,909,509 - APPLICANT'S OPINION: $18,000,000
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M.

2) Hearing, discussion, and possible action involving:
APPLICATION 95-2158
APPLICANT: TKK ASSOCIATES
PARCEL ADDRESS: 212 STOCKTON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $31,573,833 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 95/96
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Sednesday, April 23, 1997 at 9:40 a.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-0881	JMB group Trust IV	Stipulation Approved

RECESS

There being no further business, the Board, at the hour of 10:35 a.m., recessed to reconvene Thursday, April 24, 1997 at 9:30 a.m.

John L. Taylor
for Clerk

The Journal of Proceedings for April 23, 1997 was approved by Board 1 as submitted on April 25, 1997.

ASSESSMENT
APPEALS BOARD
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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING ROOM 400A, 875 STEVENSON STREET APRIL 24, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 95-2182
APPLICANT: Regent Land Company
CURRENT ASSESSMENT$2,838,496-APPLICANT OPINION $1,205,000
Board Members: Lambie, Fatooh, and Ramirez-Tom

2) APPLICATION 95-2139
APPLICANT: 1450 Bush Associates
CURRENT ASSESSMENT$1,196,974-APPLICANT OPINION $650,000
Board Members: Lambie and Ramirez-TomMiles, Fatooh, and Trevino

ASSESSMENT APPEALS BOARD
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875 Stevenson Street
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San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
APRIL 24, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
   APPLICATION 95-2147
   APPLICANT: SOUTHBOURNE INC.
   PARCEL ADDRESS: 340 STOCKTON ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $22,641,157 - APPLICANT'S OPINION: $10,000,000
   TAXABLE YEAR: 95/96
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-2169
   APPLICANT: CATHEDRAL HILL HOTEL ASSOC.
   PARCEL ADDRESS: 1101 VAN NESS AVE.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $10,600,000 - APPLICANT'S OPINION: $10,600,000
   TAXABLE YEAR: 95/96
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 95-2170
   APPLICANT: CATHEDRAL HILL HOTEL ASSOC.
   PARCEL ADDRESS: 1101 VAN NESS AVE.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $6,700,000 - APPLICANT'S OPINION: $4,700,000
   TAXABLE YEAR: 95/96
   Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 24, 1997

1:30 P.M.

4) Hearing, discussion, and possible action involving:
APPLICATION 95-2189
APPLICANT: COST PLUS, INC. #10
PARCEL ADDRESS: 2552 TAYLOR ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $932,127 - APPLICANT'S OPINION: $843,750
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-2190
APPLICANT: COST PLUS INC. #10
PARCEL ADDRESS: 2552 TAYLOR ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,398,191 - APPLICANT'S OPINION: $1,265,630
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-2191
APPLICANT: COST PLUS, INC. #10
PARCEL ADDRESS: 2552 TAYLOR ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $532,643 - APPLICANT'S OPINION: $472,690
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-2192
APPLICANT: COST PLUS, INC. #10
PARCEL ADDRESS: 2552 TAYLOR ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $466,062 - APPLICANT'S OPINION: $413,600
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-2193
APPLICANT: COST PLUS, INC. #10
PARCEL ADDRESS: 2552 TAYLOR ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $732,385 - APPLICANT'S OPINION: $662,945
TAXABLE YEAR: 95/96
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-2194
APPLICANT: COST PLUS, INC. #10
PARCEL ADDRESS: 2552 TAYLOR ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $6,810,832 - APPLICANT'S OPINION: $6,116,385
TAXABLE YEAR: 95/96
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 95-2195
APPLICANT: CALA FOODS, INC. #805
PARCEL ADDRESS: 1336 POST ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $3,500,000 - APPLICANT'S OPINION: $2,708,000
TAXABLE YEAR: 95/96
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 95-2197
APPLICANT: CALA FOODS, INC. #357
PARCEL ADDRESS: 1800 FOLSOM ST.
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $1,949,407 - APPLICANT'S OPINION: $220,000
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-2201
APPLICANT: LITTLER MENDELSON FASTIFF ETAL
PARCEL ADDRESS: CALIFORNIA ST. #1900
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $5,049,980 - APPLICANT'S OPINION: $2,524,990
TAXABLE YEAR: 95/96
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 95-2204
APPLICANT: 686 INVESTORS CORP.
PARCEL ADDRESS: 686 SACRAMENTO ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,586,687 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 95/96
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 95-2212
APPLICANT: SHU CHAN
PARCEL ADDRESS: 1630 SUTTER ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,173,566 - APPLICANT'S OPINION: $500,000
TAXABLE YEAR: 95/96
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 95-2215
APPLICANT: YIM K. KEUNH
PARCEL ADDRESS: 548 7TH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,184,625 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 24, 1997

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 95-2219
APPLICANT: JOSEPH SUNO
PARCEL ADDRESS: 1050 FELL ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,249,246 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 95/96
Public Comment

17) Hearing, discussion, and possible action involving:
APPLICATION 95-2229
APPLICANT: CASA BUTTE CONSTRUCTION
PARCEL ADDRESS: 2659 CALIFORNIA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,984,870 - APPLICANT'S OPINION: $1,000,000
TAXABLE YEAR: 95/96
Public Comment

18) Hearing, discussion, and possible action involving:
APPLICATION 95-2230
APPLICANT: NOLAN LEE
PARCEL ADDRESS: 1101 POLK ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,391,166 - APPLICANT'S OPINION: $920,000
TAXABLE YEAR: 95/96
Public Comment

19) Hearing, discussion, and possible action involving:
APPLICATION 95-2233
APPLICANT: RONALD HARRILL
PARCEL ADDRESS: 2614 CALIFORNIA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $470,816 - APPLICANT'S OPINION: $300,000
TAXABLE YEAR: 95/96
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, April 24, 1997 at 9:30 a.m.

Present: Alec Lambie, Irma Ramirez-Tom, and Peter Fatooh

Quorum present

Chairperson: Alec Lambie, presiding

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
95-2139	1450 Bust Assosiates	Denied
95-2182	Rgent Land Company	A.V. Lowered (Board)

RECESS

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-2204	868 Investors Corp.	Postponed
95-2215	Yim K. Keunh	Postponed

No.	Name	Disposition
95-2219	Joseph Suno	Postponed
95-2229	Casa Butte Construction	Postponed
95-2233	Ronald Harrill	Denied (withdrawn)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-2189	Cost Plus, Inc. #10	Denied (no-show)
95-2190	Cost Plus, Inc. #10	Denied (no-show)
95-2191	Cost Plus, Inc. #10	Denied (no-show)
95-2192	Cost Plus, Inc. #10	Denied (no-show)
95-2193	Cost Plus, Inc. #10	Denied (no-show)
95-2194	Cost Plus, Inc. #10	Denied (no-show)
95-2195	Cala Foods, Inc. #805	Denied (withdrawn)
95-2197	Cala Foods, Inc. #357	Denied (no-show)
95-2201	Lottler Mendelson Fastiff	Postponed
95-2212	Shu Chan	Denied (withdrawn)
95-2230	Nolan Lee	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 2:30 p.m., recessed to reconvene Friday, April 25, 1997 at 9:30 a.m.

John L. Taylor
for Clerk

The Journal of Proceedings for April 24, 1997 was approved by Board 1 as submitted on April 25, 1997.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
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Suite #400
San Francisco, CA 94103

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
APRIL 25, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
   APPLICATION 95-2186
   APPLICANT: FRANCISCAN MOVING
   PARCEL ADDRESS: HUNTER'S POINT BLDG. #40
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $322,340 - APPLICANT'S OPINION: $53,092
   TAXABLE YEAR: 95/96
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-2240
   APPLICANT: CONSOLIDATED THEATRES, INC.
   PARCEL ADDRESS: 1529 POLK ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $1,814,036 - APPLICANT'S OPINION: $967,263
   TAXABLE YEAR: 95/96
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 95-2242
   APPLICANT: PRIME HOLDINGS, INC.
   PARCEL ADDRESS: 720 CALIFORNIA ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $5,650,000 - APPLICANT'S OPINION: $2,025,000
   TAXABLE YEAR: 95/96
   Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 25, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-2243
APPLICANT: PRECISION TRANSPORT CO., INC.
PARCEL ADDRESS: 808 HUNTERS POINT
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $527,968 - APPLICANT'S OPINION: $87,014
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M.

5) Hearing, discussion, and possible action involving:
APPLICATION 95-2245
APPLICANT: 100 HARRISON STREET ASSOCIATES
PARCEL ADDRESS: 100 HARRISON ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of 02/28/92 is incorrect.
CURRENT ASSESSMENT: $4,916,271 - APPLICANT'S OPINION: $3,836,605
TAXABLE YEAR: 91/92
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-2246
APPLICANT: 100 HARRISON STREET ASSOCIATES
PARCEL ADDRESS: 100 HARRISON ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $1,068,180 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-2247
APPLICANT: 100 HARRISON STREET ASSOCIATES
PARCEL ADDRESS: 100 HARRISON STREET
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of 02/28/93 is incorrect.
CURRENT ASSESSMENT: $5,037,553 - APPLICANT'S OPINION: $3,913,337
TAXABLE YEAR: 92/93
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 25, 1997

1:30 P.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-2248
APPLICANT: 100 HARRISON STREET ASSOCIATES
PARCEL ADDRESS: 100 HARRISON STREET
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of 02/28/94 is incorrect.
CURRENT ASSESSMENT: $5,392,952 - APPLICANT'S OPINION: $3,991,604
TAXABLE YEAR: 93/94
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-2256
APPLICANT: RESOLUTION TRUST CORP.
PARCEL ADDRESS: 139 TOWNSEND ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $6,658,560 - APPLICANT'S OPINION: $3,500,000
TAXABLE YEAR: 95/96
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 95-2275
APPLICANT: WHARF ASSOCIATES, L.P.
PARCEL ADDRESS: 2238 MASON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $209,500 - APPLICANT'S OPINION: $66,000
TAXABLE YEAR: 95/96
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 95-2276
APPLICANT: WHARF ASSOCIATES, L.P.
PARCEL ADDRESS: 2230 MASON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $120,700 - APPLICANT'S OPINION: $48,960
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 25, 1997

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-2277
APPLICANT: WHARF ASSOCIATES, L.P.
PARCEL ADDRESS: 530 CHESTNUT ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,216,500 - APPLICANT'S OPINION: $1,932,900
TAXABLE YEAR: 95/96
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 95-2278
APPLICANT: WHARF ASSOCIATES, L.P.
PARCEL ADDRESS: 2232 MASON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $293,300 - APPLICANT'S OPINION: $91,000
TAXABLE YEAR: 95/96
Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, April 25, 1997 at 9:35 a.m.

Present: Peter Fatooh, Hayes Miles, and Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for April 16, 22, 23, & 24, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-2240	Consolidated Theaters, Inc.	Submitted

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-2186	Franciscan Moving	Denied (no-show)
95-2242	Prime Holdings, Inc.	Denied (withdrawn)
95-2243	Precision Transport	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 10:100 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Peter Fatooh, Hayes Miles, and Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
*95-2256	Resolution Trust Corp.	A.V. Lowered (Assessor)
95-2275	Wharf Associates	Postponed
95-2276	Wharf Associates	Postponed
95-2277	Wharf Associates	Postponed
95-2278	Wharf Associates	Postponed

* Ms. Trevino dissented

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-2245	100 Harrison Street Associates	Denied (withdrawn)
95-2246	100 Harrison Street Associates	Denied (withdrawn)
95-2247	100 Harrison Street Associates	Denied (withdrawn)
95-2248	100 Harrison Street Associates	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 2:20 p.m., recessed to reconvene Monday, April 28, 1997 at 9:30 a.m.

Jean Lum
John L. Taylor
for Clerk

The Journal of Proceedings for April 25, 1997 was approved as submitted by Board 1 on April 29, 1997.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING ROOM 400A, 875 STEVENSON STREET

April 28, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 95-2240
APPLICANT: Consolidated Theatres, Inc.
CURRENT ASSESSMENT$1,088,422-APPLICANT OPINION:$1,530,000
Board Members: Miles, Fatooh, and Trevino

AMENDED
APR 25 1997

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DISABILITY ACCESS

The Assessment Appeals Board is located on the fourth floor of Furniture Mart Building No. 2. Known as the San Francisco City Hall Annex, the building is located at 875 Stevenson Street between Mission and Market at 10th. Board hearings are held in Room 430 and the Hearing Officer hearings in Room 400A.

The meeting rooms are wheelchair accessible. The closest accessible Bart Station is Civic Center, two blocks from the Annex. Accessible Muni lines serving this location are: #5 Fulton, #21 Hayes, #47 Van Ness, #49 City College and the Muni Metro at 8th and Market (Civic Center Station). For more information about MUNI accessible services, call 923-6142.

There is accessible parking in the vicinity of the San Francisco Furniture Mart at 10th and Stevenson Streets.

When requests are made before the meeting, the following services are available:

For American Sign Language interpreters, use of a reader during a meeting, or sound enhancement systems, contact Victor Young at (415) 554-6778

For large print copy of agenda, contact Victor Young at (415) 554-6778.

The Journal of Proceedings (record of the hearing) is available in alternative formats. Contact Marilyn Cosentino at (415) 554-6777.

In order to assist the City's efforts to accommodate persons with severe allergies, environmental illness, multiple chemical sensitivity or related disabilities, attendees at public meetings are reminded that others may be sensitive to various chemical based products. Please help the City to accommodate these individuals.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
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APR 18 1997

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
APRIL 28, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
   APPLICATION 95-0232
   APPLICANT: ACE MAILING
   PARCEL ADDRESS: 2757 16TH ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $595,204 - APPLICANT'S OPINION: $362,000
   TAXABLE YEAR: 95/96
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-0312
   APPLICANT: FOOTE CONE & BELDING INC.
   PARCEL ADDRESS: 1255 BATTERY ST. #150
   TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
   CURRENT ASSESSMENT: $7,443,763 - APPLICANT'S OPINION: $4,500,000
   TAXABLE YEAR: 95/96
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 95-0317
   APPLICANT: FREMONT INVESTMENT
   PARCEL ADDRESS: 2601 MISSION ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $6,148,649 - APPLICANT'S OPINION: $4,800,000
   TAXABLE YEAR: 95/96
   Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 28, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0008
APPLICANT: NATIVIDAD PEREZ
PARCEL ADDRESS: 1067 PALOU AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $157,905 - APPLICANT'S OPINION: $143,000
TAXABLE YEAR: 96/97
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-0012
APPLICANT: WING M. CHENG
PARCEL ADDRESS: 18 DORADO TERRACE #10
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $304,878 - APPLICANT'S OPINION: $275,000
TAXABLE YEAR: 96/97
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0013
APPLICANT: DUNG M. TANG
PARCEL ADDRESS: 376 BRIDGEVIEW DR.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $220,000 - APPLICANT'S OPINION: $170,000
TAXABLE YEAR: 96/97
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0072
APPLICANT: MAN Y. YUNG
PARCEL ADDRESS: 123 VICTORIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $235,993 - APPLICANT'S OPINION: $160,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 28, 1997

1:30 P.M.

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0073
APPLICANT: MARIO VALLE
PARCEL ADDRESS: 112 PUTNAM ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of 02/02/96 is incorrect.
CURRENT ASSESSMENT: $165,000 - APPLICANT'S OPINION: $150,000
TAXABLE YEAR: 95/96
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 96-0074
APPLICANT: MARIO VALLE
PARCEL ADDRESS: 120 PUTNAM ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of 02/02/96 is incorrect.
CURRENT ASSESSMENT: $65,000 - APPLICANT'S OPINION: $40,000
TAXABLE YEAR: 96/97
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 96-0076
APPLICANT: YIK J. YEE
PARCEL ADDRESS: 274 GOETTINGEN ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $240,445 - APPLICANT'S OPINION: $210,000
TAXABLE YEAR: 96/97
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 96-0083
APPLICANT: CHARLES STUHR
PARCEL ADDRESS: 2696 FOLSOM ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $340,000 - APPLICANT'S OPINION: $310,000
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0084
APPLICANT: CHARLES STUHR
PARCEL ADDRESS: 645 BRAZIL AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $319,350 - APPLICANT'S OPINION: $215,000
TAXABLE YEAR: 96/97
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 96-0091
APPLICANT: MICHAEL R. CHEN
PARCEL ADDRESS: 1630 QUESADA AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $181,450 - APPLICANT'S OPINION: $140,000
TAXABLE YEAR: 96/97
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 96-0092
APPLICANT: SUO Z. XU
PARCEL ADDRESS: 261 CHARTER OAK AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $218,513 - APPLICANT'S OPINION: $179,000
TAXABLE YEAR: 96/97
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 96-0097
APPLICANT: JOHANNE YOUNG
PARCEL ADDRESS: 1588 16TH AVE.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $270,000 - APPLICANT'S OPINION: $270,000
TAXABLE YEAR: 93/94
Public Comment

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 96-0099
APPLICANT: DIN D. FONG
PARCEL ADDRESS: 526 21ST AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $539,456 - APPLICANT'S OPINION: $490,000
TAXABLE YEAR: 96/97
Public Comment

17) Hearing, discussion, and possible action involving:
APPLICATION 96-0106
APPLICANT: THOMAS JANG
PARCEL ADDRESS: 378 PRAGUE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $229,084 - APPLICANT'S OPINION: $194,084
TAXABLE YEAR: 96/97
Public Comment

18) Hearing, discussion, and possible action involving:
APPLICATION 96-0110
APPLICANT: JENNIFER K. LAM
PARCEL ADDRESS: 2490 47TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $258,351 - APPLICANT'S OPINION: $225,000
TAXABLE YEAR: 96/97
Public Comment

19) Hearing, discussion, and possible action involving:
APPLICATION 96-0112
APPLICANT: RONALD R. ANDERSON
PARCEL ADDRESS: 645 TEXAS ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,242,143 - APPLICANT'S OPINION: $1,050,000
TAXABLE YEAR: 96/97
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, April 28, 1997

Present: Linda Trevino, Hayes Miles and Peter Fatooh

Quorum present

Chairperson: Linda Trevino, presiding

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
95-2240	Consolidated Theaters	A.V. Lowered (Board)

There being no further business, the Board, at the hour of 10:30 a.m., recessed to reconvene Tuesday, April 29, 1997

John L. Taylor
for Clerk

The Journal of Proceedings for April 28, 1997 was approved as submitted by Board 1 on April 29, 1997.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, April 28, 1997 at 9:35 a.m.

Present: Lawrence Lee, Ronald Chun, and Hayes Miles

Quorum present

Chairperson: Lawrence Lee, Presiding

The Journal of Proceedings for April 21, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-0317	Fremont Investments	Submitted
*95-0012	Wing M. Cheng	A.V. Lowered (Assessor)
*95-0013	Dung M. Tang	A.V. Lowered (Assessor)

*Mr. Chun was not present for these hearings

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-0232	Ace Mailing	Denied (no-show)
95-0312	Foote, Cone, and Belding Inc.	Denied (withdrawn)
96-0008	Natividad Perez	Denied (withdrawn)
96-0072	Man Y. Yung	Denied (no-show)

There being no further business, the Board, at the hour of 10:50 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Lawrence Lee, Hayes Miles, and Irma Ramirez-Tom

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-0073	Mario Valle	A.V. Lowered (Board)
96-0074	Mario Valle	A.V. Lowered (Board)
96-0083	Charles Stuhr	A.V. Lowered (Assessor)
96-0084	Charles Stuhr	Denied (withdrawn)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-0076	Yik J. Yee	Denied (withdrawn)
96-0091	Michael R. Chen	Denied (withdrawn)
96-0092	Suo Z. Xu	Denied (no-show)
96-0097	Johanne Young	Denied (no-show)
96-0099	Din D. Fong	Denied (withdrawn)
96-0106	Thomas Jang	Denied (withdrawn)
96-0110	Jennifer K. Lam	Denied (withdrawn)
96-0112	Ronald R. Anderson	Denied (no-show)

RECESS

There being no further business, the Board, at the hour of 2:10 p.m., recessed to reconvene Monday, May 5, 1997 at 9:30 a.m.

Jean Lum

John L. Taylor
for Clerk

The Journal of Proceedings was approved as submitted on for April 28, 1997 was approved as submitted by Board 1 on May 5, 1997.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
APRIL 29, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 91-0021
APPLICANT: TWO EMBARCADERO CENTER WEST C/O ROCKEFELLER CENTER
PARCEL ADDRESS: 325 BATTERY STREET KEFELLER CENTER
TOPIC:
CURRENT ASSESSMENT: $46,700,952 - APPLICANT'S OPINION: $36,000,000
TAXABLE YEAR: 89/90
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 93-5008
APPLICANT: TWO EMBARCADERO CENTER WEST C/O ROCKEFELLER CENTER
PARCEL ADDRESS: 325 BATTERY STREET KEFELLER CENTER
TOPIC:
CURRENT ASSESSMENT: $49,746,885 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 93/94
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 94-2611
APPLICANT: TWO EMBARCADERO WEST
PARCEL ADDRESS: 325 BATTERY
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $42,730,019 - APPLICANT'S OPINION: $25,000,000
TAXABLE YEAR: 94/95
Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 29, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-0398
APPLICANT: TWO EMBARCADERO CENTER WEST
PARCEL ADDRESS: 325 BATTERY ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $42,180,228 - APPLICANT'S OPINION: $25,000,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-0327
APPLICANT: TWO EMBARCADERO CENTER WEST
PARCEL ADDRESS: 325 BATTERY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $42,714,264 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 96/97
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0346
APPLICANT: TWO EMBARCADERO CENTER WEST
PARCEL ADDRESS: 325 BATTERY ST.
TOPIC:
CURRENT ASSESSMENT: $3,898,844 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0347
APPLICANT: TWO EMBARCADERO CENTER WEST
PARCEL ADDRESS: 325 BATTERY ST.
TOPIC:
CURRENT ASSESSMENT: $3,805,627 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 29, 1997

9:30 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0348
APPLICANT: TWO EMBARCADERO CENTER WEST
PARCEL ADDRESS: 325 BATTERY ST.
TOPIC:
CURRENT ASSESSMENT: $3,356,185 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 93/94
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 96-0349
APPLICANT: TWO EMBARCADERO CENTER WEST
PARCEL ADDRESS: 325 BATTERY ST.
TOPIC:
CURRENT ASSESSMENT: $3,616,962 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93
Public Comment

1:30 P.M.

10) Hearing, discussion, and possible action involving:
APPLICATION 96-0005
APPLICANT: YEE O. CHIN
PARCEL ADDRESS: 946 JONES ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $949,696 - APPLICANT'S OPINION: $650,000
TAXABLE YEAR: 96/97
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 96-0492
APPLICANT: SF POWELL STREET PARTNERS
PARCEL ADDRESS: 1321 POWELL ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $967,892 - APPLICANT'S OPINION: $500,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 29, 1997

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0493
APPLICANT: PAUL KWAN
PARCEL ADDRESS: 558 GRANT AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,234,063 - APPLICANT'S OPINION: $700,000
TAXABLE YEAR: 96/97
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 96-0494
APPLICANT: PEGGY MULLIN-BOGART
PARCEL ADDRESS: 1067 MARKET ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,774,180 - APPLICANT'S OPINION: $1,200,000
TAXABLE YEAR: 96/97
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 96-0495
APPLICANT: YONG KEE CO. INC.
PARCEL ADDRESS: 1300 POWELL ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,446,753 - APPLICANT'S OPINION: $800,000
TAXABLE YEAR: 96/97
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 96-0498
APPLICANT: TAM KINSON
PARCEL ADDRESS: 1222 SUTTER ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $903,727 - APPLICANT'S OPINION: $500,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 29, 1997

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 96-0499
APPLICANT: ALLEN TOM
PARCEL ADDRESS: 1807 UNION ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,234,333 - APPLICANT'S OPINION: $700,000
TAXABLE YEAR: 96/97
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, April 29, 1997 at 9:45 a.m.

Present: Peter J. Fatooh, Alec Lambie and Ermelinda Trevino

Quorum present

Chairperson: Peter J. Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
91-21	Two Embarcadero Center West	Continued to P.M.
93-5008	Two Embarcadero Center West	Continued to P.M.
94-2611	Two Embarcadero Center West	Continued to P.M.
95-398	Two Embarcadero Center West	Continued to P.M.
96-327	Two Embarcadero Center West	Continued to P.M.
96-346	Two Embarcadero Center West	Continued to P.M.
96-347	Two Embarcadero Center West	Continued to P.M.
96-348	Two Embarcadero Center West	Continued to P.M.
96-349	Two Embarcadero Center West	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 10:40 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at 1:30 p.m.

Present: Peter J. Fatooh, Alec Lambie and Ermelinda Trevino

Quorum present

Chairperson: Peter J. Fatooh, Presiding

The Journals of Proceedings for the hearings of April 25, 1997 and April 28, 1997 (Closed Session) were approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
91-21	Two Embarcadero Center West	Continued to 4/30/97
93-5008	Two Embarcadero Center West	Continued to 4/30/97
94-2611	Two Embarcadero Center West	Continued to 4/30/97
95-398	Two Embarcadero Center West	Continued to 4/30/97
96-327	Two Embarcadero Center West	Continued to 4/30/97
96-346	Two Embarcadero Center West	Continued to 4/30/97
96-347	Two Embarcadero Center West	Continued to 4/30/97
96-348	Two Embarcadero Center West	Continued to 4/30/97
96-349	Two Embarcadero Center West	Continued to 4/30/97
96-5	Yee O. Chin	Denied (Withdrawn)
96-492	SF Powell Street Partners	Denied (Withdrawn)
96-493	Paul Kwan	Denied (Withdrawn)
96-494	Peggy Mullin-Bogart	Denied (Withdrawn)
96-495	Yong Kee Co. Inc.	Denied (Withdrawn)
96-498	Tam Kinson	Denied (Withdrawn)
96-499	Allen Tom	Denied (Withdrawn)

RECESS

There being no further business, the Board, at the hour of 2:15 p.m., recessed to reconvene Wednesday, April 30, 1997 at 9:30 a.m.

Jean Lum
John L. Taylor
for Clerk of the Board

The Journal of Proceedings for April 29, 1997 was approved as submitted by Board 1 on April 30, 1997.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
APRIL 30, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
   APPLICATION 91-0021
   APPLICANT: TWO EMBARCADERO CENTER WEST C/O ROCKEFELLER CENTER
   PARCEL ADDRESS: 325 BATTERY STREET KEFELLER CENTER
   TOPIC:
   CURRENT ASSESSMENT: $46,700,952 - APPLICANT'S OPINION: $36,000,000
   TAXABLE YEAR: 89/90
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 93-5008
   APPLICANT: TWO EMBARCADERO CENTER WEST C/O ROCKEFELLER CENTER
   PARCEL ADDRESS: 325 BATTERY STREET KEFELLER CENTER
   TOPIC:
   CURRENT ASSESSMENT: $49,746,885 - APPLICANT'S OPINION: $20,000,000
   TAXABLE YEAR: 93/94
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 94-2611
   APPLICANT: TWO EMBARCADERO WEST
   PARCEL ADDRESS: 325 BATTERY
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $42,730,019 - APPLICANT'S OPINION: $25,000,000
   TAXABLE YEAR: 94/95
   Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 30, 1997

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-0398
APPLICANT: TWO EMBARCADERO CENTER WEST
PARCEL ADDRESS: 325 BATTERY ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $42,180,228 - APPLICANT'S OPINION: $25,000,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-0346
APPLICANT: TWO EMBARCADERO CENTER WEST
PARCEL ADDRESS: 325 BATTERY ST.
TOPIC:
CURRENT ASSESSMENT: $3,898,844 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0347
APPLICANT: TWO EMBARCADERO CENTER WEST
PARCEL ADDRESS: 325 BATTERY ST.
TOPIC:
CURRENT ASSESSMENT: $3,805,627 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0348
APPLICANT: TWO EMBARCADERO CENTER WEST
PARCEL ADDRESS: 325 BATTERY ST.
TOPIC:
CURRENT ASSESSMENT: $3,356,185 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 93/94
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
APRIL 30, 1997

9:30 A.M. (ALL DAY cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0349
APPLICANT: TWO EMBARCADERO CENTER WEST
PARCEL ADDRESS: 325 BATTERY ST.
TOPIC:
CURRENT ASSESSMENT: $3,616,962 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, April 30, 1997 at 9:40 a.m.

Present: Peter J. Fatooh, Alec Lambie and Ermelinda Trevino

Quorum present

Chairperson: Peter J. Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
91-21	Two Embarcadero Center West	Continued to P.M.
93-5008	Two Embarcadero Center West	Continued to P.M.
94-2611	Two Embarcadero Center West	Continued to P.M.
95-398	Two Embarcadero Center West	Continued to P.M.
96-327	Two Embarcadero Center West	Continued to P.M.
96-346	Two Embarcadero Center West	Continued to P.M.
96-347	Two Embarcadero Center West	Continued to P.M.
96-348	Two Embarcadero Center West	Continued to P.M.
96-349	Two Embarcadero Center West	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:30 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at 1:40 p.m.

Present: Peter J. Fatooh, Alec Lambie and Ermelinda Trevino

Quorum present

Chairperson: Peter J. Fatooh, Presiding

The Journal of Proceedings for the hearing of April 29, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
*91-21	Two Embarcadero Center West	Denied
93-5008	Two Embarcadero Center West	Postponed to 5/8/97
94-2611	Two Embarcadero Center West	Postponed to 5/8/97
95-398	Two Embarcadero Center West	Postponed to 5/8/97
96-327	Two Embarcadero Center West	Postponed to 5/8/97
96-346	Two Embarcadero Center West	Postponed to 5/8/97
96-347	Two Embarcadero Center West	Postponed to 5/8/97
96-348	Two Embarcadero Center West	Postponed to 5/8/97
96-349	Two Embarcadero Center West	Postponed to 5/8/97

*Pursuant to Rule 302(a) of the Revenue & Taxation Code, the Board, under is own motion, reduced the 1990/91 assessed value of this property to $42,000,000.

RECESS

There being no further business, the Board, at the hour of 2:50 p.m., recessed to reconvene Thursday, May 1, 1997 at 9:30 a.m.

John L. Taylor
for Clerk of the Board

The Journal of Proceedings for April 30, 1997 was approved as submitted by Board 1 on May 1, 1997.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MAY 1, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-1831
APPLICANT: GROSVENOR CLIFT ASSOCIATES
PARCEL ADDRESS: 491 GEARY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $39,476,144 - APPLICANT'S OPINION: $31,000,000
TAXABLE YEAR: 95/96
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, May 1, 1997 at 9:45 a.m.

Present: Peter J. Fatooh, Alec Lambie and Ermelinda Trevino

Quorum present

Chairperson: Ermelinda Trevino, Presiding

The Journal of Proceedings for the hearing of April 30, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-1831	Grosvenor Clift Associates	Postponed to P.M.

RECESS

There being no further business, the Board, at the hour of 9:55 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at 1:35 p.m.

Present: Peter J. Fatooh and Ermelinda Trevino

Quorum present

Chairperson: Ermelinda Trevino Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-1831	Grosvenor Clift Associates	Postponed

RECESS

There being no further business, the Board, at the hour of 1:40 p.m., recessed to reconvene Friday, May 2, 1997 at 9:30 a.m.

John L. Taylor
Clerk of the Board

Approved by Assessment Appeals Board No. 1 on May 2, 1997

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MAY 2, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
   APPLICATION 95-2258
   APPLICANT: SAN FRANCISCO BASEBALL ASSOCIATES
   PARCEL ADDRESS: CANDLESTICK PARK
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $121,751 - APPLICANT'S OPINION: $0
   TAXABLE YEAR: 93/94
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-2259
   APPLICANT: SAN FRANCISCO BASEBALL ASSOCIATES
   PARCEL ADDRESS: CANDLESTICK PARK
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $124,187 - APPLICANT'S OPINION: $0
   TAXABLE YEAR: 94/95
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 95-2260
   APPLICANT: SAN FRANCISCO BASEBALL ASSOCIATES
   PARCEL ADDRESS: CANDLESTICK PARK
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $550,812 - APPLICANT'S OPINION: $0
   TAXABLE YEAR: 95/96
   Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 2, 1997

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-2261
APPLICANT: SAN FRANCISCO BASEBALL ASSOCIATES
PARCEL ADDRESS: CANDLESTICK PARK
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $13,210,000 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 93/94
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-2262
APPLICANT: SAN FRANCISCO BASEBALL ASSOCIATES
PARCEL ADDRESS: CANDLESTICK PARK
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $13,474,200 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 94/95
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-2263
APPLICANT: SAN FRANCISCO BASEBALL ASSOCIATES
PARCEL ADDRESS: CANDLESTICK PARK
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $10,904,000 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-2264
APPLICANT: SAN FRANCISCO BASEBALL ASSOCIATES
PARCEL ADDRESS: CANDLESTICK PARK
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $4,747,000 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 93/94
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 2, 1997

9:30 A.M. (ALL DAY cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-2265
APPLICANT: SAN FRANCISCO BASEBALL ASSOCIATES
PARCEL ADDRESS: CANDLESTICK PARK
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $4,841,940 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 94/95
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-2266
APPLICANT: SAN FRANCISCO BASEBALL ASSOCIATES
PARCEL ADDRESS: CANDLESTICK PARK
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $4,899,559 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 95/96
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 95-2310
APPLICANT: SAN FRANCISCO BASEBALL ASSOCIATES, L.P.
PARCEL ADDRESS: CANDLESTICK PARK L.P.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $4,746,300 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 95-2311
APPLICANT: SAN FRANCISCO BASEBALL ASSOCIATES, L.P.
PARCEL ADDRESS: CANDLESTICK PARK L.P.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $13,210,000 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93
Public Comment

9:30 A.M. (ALL DAY cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-2312
APPLICANT: SAN FRANCISCO BASEBALL ASSOCIATES, L.P.
PARCEL ADDRESS: CANDLESTICK PARK L.P.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,827,000 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 95-2313
APPLICANT: SAN FRANCISCO BASEBALL ASSOCIATES, L.P.
PARCEL ADDRESS: CANDLESTICK PARK L.P.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $3,343,000 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 94/95
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 96-0759
APPLICANT: SAN FRANCISCO GIANTS
PARCEL ADDRESS: CANDLESTICK PARK MAIN LO
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $4,042,000 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 96/97
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 96-0760
APPLICANT: SAN FRANCISCO GIANTS
PARCEL ADDRESS: CANDLESTICK PARK
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,796,000 - APPLICANT'S OPINION: $2,500,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 2, 1997

9:30 A.M. (ALL DAY cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 96-0761
APPLICANT: SAN FRANCISCO GIANTS
PARCEL ADDRESS: PROPERTY PARK CONCESSION
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $11,047,000 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 96/97
Public Comment

9:30 A.M.

17) Hearing, discussion, and possible action involving:
APPLICATION 94-3006
APPLICANT: LILLICK & CHARLES
PARCEL ADDRESS: 2 EMBARCADERO CENTER #2600
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $3,803,857 - APPLICANT'S OPINION: $1,785,500
TAXABLE YEAR: 94/95
Public Comment

18) Hearing, discussion, and possible action involving:
APPLICATION 96-1362
APPLICANT: LILLICK & CHARLES
PARCEL ADDRESS: 2 EMBARCADERO CENTER
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $3,662,290 - APPLICANT'S OPINION: $1,000,100
TAXABLE YEAR: 96/97
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, May 2, 1997 at 10:00 a.m.

Present: Peter J. Fatooh, Alec Lambie and Ermelinda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The Journal of Proceedings for the hearing of May 1, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
94-3006	Lillick & Charles	Denied (Withdrawn)
96-1362	Lillick & Charles	Denied (Withdrawn)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
*95-2258	San Francisco Baseball Assoc.	Stip Approved
*95-2259	San Francisco Baseball Assoc.	Stip Approved
95-2260	San Francisco Baseball Assoc.	Stip Approved
*95-2261	San Francisco Baseball Assoc.	Stip Approved
*95-2262	San Francisco Baseball Assoc.	Stip Approved
95-2263	San Francisco Baseball Assoc.	Stip Approved
*95-2264	San Francisco Baseball Assoc.	Stip Approved
*95-2265	San Francisco Baseball Assoc.	Stip Approved
95-2266	San Francisco Baseball Assoc.	Stip Approved
*95-2310	San Francisco Baseball Assoc.	Stip Approved

No.	Name	Disposition
*95-2311	San Francisco Baseball Assoc.	Stip Approved
*95-2312	San Francisco Baseball Assoc.	Stip Approved
*95-2313	San Francisco Baseball Assoc.	Stip Approved
96-759	San Francisco Giants	Stip Approved
96-760	San Francisco Giants	Stip Approved
96-761	San Francisco Giants	Stip Approved

*Mr. Fatooh recused himself.

RECESS

There being no further business, the Board, at the hour of 11:45 a.m., recessed to reconvene Tuesday, May 6, 1997 at 9:30 a.m.

John L. Taylor
Clerk of the Board

Approved by Assessment Appeals Board No. 1 on May 6, 1997

3k

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
May 5, 1997

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9:30 A.M. **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION: 95-0317
APPLICANT: Fremont Investments
CURRENT ASSESSMENT: $6,148,649 - APPLICANT OPINION: $3,200,000
Board Members: Ronald Chun, Lawrence Lee, and Hayes Miles

AMENDED
APR 29 1997

DISABILITY ACCESS

The Assessment Appeals Board is located on the fourth floor of Furniture Mart Building No. 2. Known as the San Francisco City Hall Annex, the building is located at 875 Stevenson Street between Mission and Market at 10th. Board hearings are held in Room 430 and the Hearing Officer hearings in Room 400A.

The meeting rooms are wheelchair accessible. The closest accessible Bart Station is Civic Center, two blocks from the Annex. Accessible Muni lines serving this location are: #5 Fulton, #21 Hayes, #47 Van Ness, #49 City College and the Muni Metro at 8th and Market (Civic Center Station). For more information about MUNI accessible services, call 923-6142.

There is accessible parking in the vicinity of the San Francisco Furniture Mart at 10th and Stevenson Streets.

When requests are made before the meeting, the following services are available:

For American Sign Language interpreters, use of a reader during a meeting, or sound enhancement systems, contact Victor Young at (415) 554-6778

For large print copy of agenda, contact Victor Young at (415) 554-6778.

The Journal of Proceedings (record of the hearing) is available in alternative formats. Contact Marilyn Cosentino at (415) 554-6777.

In order to assist the City's efforts to accommodate persons with severe allergies, environmental illness, multiple chemical sensitivity or related disabilities, attendees at public meetings are reminded that others may be sensitive to various chemical based products. Please help the City to accommodate these individuals.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

5/5/97

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING ROOM 400A, 875 STEVENSON STREET

May 5, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 95-1975 through 95-2025, 95-2055 & 95-2056
APPLICANT: PER
CURRENT ASSESSMENT$32,000,000-APPLICANT OPINION:$25,000,000
Board Members: Lambie, Fatooh, and Trevino

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APR 28 1997

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DISABILITY ACCESS

The Assessment Appeals Board is located on the fourth floor of Furniture Mart Building No. 2. Known as the San Francisco City Hall Annex, the building is located at 875 Stevenson Street between Mission and Market at 10th. Board hearings are held in Room 430 and the Hearing Officer hearings in Room 400A.

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ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
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TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
MAY 5, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 96-0115
APPLICANT: FEE PROPERTIES II INC.
PARCEL ADDRESS: 1100 25TH ST.
TOPIC:
CURRENT ASSESSMENT: $78,432 - APPLICANT'S OPINION: $5,000
TAXABLE YEAR: 96/97
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 96-0116
APPLICANT: AETMAIL CENTER
PARCEL ADDRESS: 1072 FOLSOM ST.
TOPIC:
CURRENT ASSESSMENT: $34,814 - APPLICANT'S OPINION: $17,000
TAXABLE YEAR: 96/97
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 96-0117
APPLICANT: DAVTIAN JEWELRY
PARCEL ADDRESS: 888 BRANNAN ST. #2132
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $40,433 - APPLICANT'S OPINION: $2,600
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 5, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0125
APPLICANT: TIN S. YIM
PARCEL ADDRESS: 2550 44TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $268,443 - APPLICANT'S OPINION: $240,000
TAXABLE YEAR: 96/97
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-0134
APPLICANT: TRIANT VARELAS
PARCEL ADDRESS: 15 RUSSIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,218,944 - APPLICANT'S OPINION: $972,576
TAXABLE YEAR: 96/97
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0135
APPLICANT: DOUGLAS L. YEE
PARCEL ADDRESS: 1824 NORIEGA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $459,000 - APPLICANT'S OPINION: $420,000
TAXABLE YEAR: 96/97
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0136
APPLICANT: ROSALINDA CORUI
PARCEL ADDRESS: 205 ARKANSAS ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $395,000 - APPLICANT'S OPINION: $305,000
TAXABLE YEAR: 96/97
Public Comment

9:30 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0138
APPLICANT: CITY OF PARIS CLEANERS
PARCEL ADDRESS: 69 DUBOCE AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,329,016 - APPLICANT'S OPINION: $576,000
TAXABLE YEAR: 96/97
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 96-0148
APPLICANT: CHARLES F. STAMPER
PARCEL ADDRESS: 788 SANCHEZ ST 790
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $670,812 - APPLICANT'S OPINION: $635,787
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M.

10) Hearing, discussion, and possible action involving:
APPLICATION 96-0157
APPLICANT: KIM T. TSUI
PARCEL ADDRESS: 427 CAMPBELL AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $200,097 - APPLICANT'S OPINION: $160,000
TAXABLE YEAR: 96/97
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 96-0160
APPLICANT: BEN Y. HUEY
PARCEL ADDRESS: 660 4TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $380,239 - APPLICANT'S OPINION: $328,000
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0175
APPLICANT: ROSE CAFE
PARCEL ADDRESS: 424 TARAVAL ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $56,858 - APPLICANT'S OPINION: $8,000
TAXABLE YEAR: 96/97
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 96-0178
APPLICANT: RITA W. HUI
PARCEL ADDRESS: 1639 38TH AVE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $274,209 - APPLICANT'S OPINION: $240,000
TAXABLE YEAR: 96/97
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 96-0181
APPLICANT: FULTON FOOD SHOP
PARCEL ADDRESS: 1801 FULTON ST
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $490,878 - APPLICANT'S OPINION: $462,734
TAXABLE YEAR: 96/97
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 96-0186
APPLICANT: DEBORAM O. QUOCK
PARCEL ADDRESS: 1439 23RD AVE
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $450,000 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 96-0189
APPLICANT: JANE WEN
PARCEL ADDRESS: 3939 MISSION ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $278,000 - APPLICANT'S OPINION: $220,000
TAXABLE YEAR: 96/97
Public Comment

17) Hearing, discussion, and possible action involving:
APPLICATION 96-0190
APPLICANT: JANE WEN
PARCEL ADDRESS: 1819 32ND AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $303,878 - APPLICANT'S OPINION: $240,000
TAXABLE YEAR: 96/97
Public Comment

18) Hearing, discussion, and possible action involving:
APPLICATION 96-0193
APPLICANT: COLIN M. KING
PARCEL ADDRESS: 2434 30TH AVE.
TOPIC:
CURRENT ASSESSMENT: $300,123 - APPLICANT'S OPINION: $175,000
TAXABLE YEAR: 95/96
Public Comment

19) Hearing, discussion, and possible action involving:
APPLICATION 96-0197
APPLICANT: GORDON G. BELLIS
PARCEL ADDRESS: 2670 CHESTNUT ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $859,466 - APPLICANT'S OPINION: $700,000
TAXABLE YEAR: 96/97
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, May 5, 1997 at 9:35 a.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
95-1975	Pers	A.V. Lowered (Assessor)
95-1976	Liu Chong Hig Bank Ltd	A.V. Lowered (Assessor)
95-1977	Planned Investments	A.V. Lowered (Assessor)
95-1978	Berland and Bobrow	A.V. Lowered (Assessor)
95-1979	Champion Securities	A.V. Lowered (Assessor)
95-1980	Weedon and Co.	A.V. Lowered (Assessor)
95-1981	Pacific Marketing Group	A.V. Lowered (Assessor)
95-1982	Fuji Bank Ltd.	A.V. Lowered (Assessor)
95-1983	Evaa	A.V. Lowered (Assessor)
95-1984	Lord Abbett and Co	A.V. Lowered (Assessor)
95-1985	Rodde McNellis	A.V. Lowered (Assessor)
95-1986	The Bank of New York Trust	A.V. Lowered (Assessor)
95-1987	Arthur Rude	A.V. Lowered (Assessor)
95-1988	Presidio Life Sciences Group	A.V. Lowered (Assessor)
95-1989	Kingsley Jennison McNutty	A.V. Lowered (Assessor)
95-1990	Kingsley Jennison McNutty	A.V. Lowered (Assessor)
95-1991	Brandenburg Securities	A.V. Lowered (Assessor)
95-1992	Monrow Casey and Fitzpatrick	A.V. Lowered (Assessor)
95-1993	Kingsley Jennison McNutty	A.V. Lowered (Assessor)
95-1994	Skjerven Morrill McPherson	A.V. Lowered (Assessor)
95-1995	Prentiss Properties	A.V. Lowered (Assessor)
95-1996	Cain Bros.	A.V. Lowered (Assessor)
95-1997	Mig Financial	A.V. Lowered (Assessor)
95-1998	Perini Corp.	A.V. Lowered (Assessor)
95-1999	Pacific Marketing Group	A.V. Lowered (Assessor)
95-2000	Next Century Partners Inc.	A.V. Lowered (Assessor)

No.	Name	Disposition
95-2001	Pacific Marketing Group	A.V. Lowered (Assessor)
95-2002	Marron Reed and Sheehy	A.V. Lowered (Assessor)
95-2003	Goggio and Theimer	A.V. Lowered (Assessor)
95-2004	Marron Reed and Sheehy	A.V. Lowered (Assessor)
95-2005	Anderson Donovan and Poole	A.V. Lowered (Assessor)
95-2006	Anderson Donovan and Poole	A.V. Lowered (Assessor)
95-2007	Trancisco Rail Services	A.V. Lowered (Assessor)
95-2008	Burns McLellan	A.V. Lowered (Assessor)
95-2009	Mahan and Peterson	A.V. Lowered (Assessor)
95-2010	Cho-heung Bank Ltd.	A.V. Lowered (Assessor)
95-2011	MacKenzie Communications	A.V. Lowered (Assessor)
95-2012	Bledsoe Cathcart Disestel	A.V. Lowered (Assessor)
95-2013	Robertson Stephens and Co.	A.V. Lowered (Assessor)
95-2014	Brae Co.	A.V. Lowered (Assessor)
95-2015	Bagteloe and Fadem	A.V. Lowered (Assessor)
95-2016	The Shemano Group	A.V. Lowered (Assessor)
95-2017	A H Browner	A.V. Lowered (Assessor)
95-2018	Lawrence Equity Corp.	A.V. Lowered (Assessor)
95-2019	Lewis D'Amato an Brisbois	A.V. Lowered (Assessor)
95-2020	Low Ball and Lynch	A.V. Lowered (Assessor)
95-2021	Shattuck Hammond and Partners	A.V. Lowered (Assessor)
95-2022	Carol Gilbert Inc.	A.V. Lowered (Assessor)
95-2023	Low Ball and Lynch	A.V. Lowered (Assessor)
95-2024	Low Ball and Lynch	A.V. Lowered (Assessor)
95-2025	Next Century Partners Inc.	A.V. Lowered (Assessor)
95-2055	John M. Kenney	A.V. Lowered (Assessor)
95-2056	Next Century Partners, Inc.	A.V. Lowered (Assessor)

RECESS

There being no further business, the Board, at the hour of 10:30 a.m. recessed to reconvene Tuesday, May 6, 1997 at 9:30 a.m.

John L. Taylor
for Clerk

The Journal of Proceedings for May 5, 1997 was approved as submitted by Board 1 on May 6, 1997.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, May 5, 1997 at 9:40 a.m.

Present: Lawrence Lee, Ronald Chun, and Irma Ramirez-Tom

Quorum present

Chairperson: Irma Ramirez-Tom, Presiding

The Journal of Proceedings for April 28, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-0115	Fee Properties II Inc.	Continued (to 6-97)
96-0117	Davtian Jewelry	A.V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-0116	A & E Mail Center	Postponed
96-0125	Tin S. Yim	Denied (withdrawn)
96-0134	Triant Varelas	Denied (withdrawn)
96-0135	Douglas L. Yee	Denied (no-show)
96-0136	Rosalinda Corui	Denied (withdrawn)
96-0138	City of Paris Cleaners	Denied (withdrawn)
96-0148	Charles F. Stamper	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 10:35 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Lawrence Lee, Elizabeth McQuiston, and Irma Ramirez-Tom

Quorum present

Chairperson: Irma Ramirez-Tom, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-0190	Jane Wen	A.V. Lowered (Board)
96-0193	Colin M. King	Denied
96-0197	gordon g. Bellis	Denied

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-0157	Kim Tsui	Denied (withdrawn)
96-0160	Ben Y. Huey	Denied (no-show)
96-0175	Rose Café	Denied (no-show)
96-0178	Rita W. Hui	Denied (no-show)
96-0181	Fulton food Shoop	Denied (no-show)
96-0186	Deboram O.Quock	Denied (no-show)
96-0189	Jane Wen	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 2:30 p.m., recessed to reconvene Monday, May 12, 1997 at 9:30 a.m.

John L. Taylor
for Clerk

The Journal of Proceedings for May 5, 1997 was approved as submitted by Board 2 on May 12, 1997

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MAY 6, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-1067
APPLICANT: 600 STOCKTON DEVELOPMENT, G.P.
PARCEL ADDRESS: 600 STOCKTON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $61,030,796 - APPLICANT'S OPINION: $50,000,000
TAXABLE YEAR: 95/96
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, May 6, 1997 at 9:35 a.m.

Present: Peter J. Fatooh, Alec Lambie and Ermelinda Trevino

Quorum present

Chairperson: Ermelinda Trevino, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-1067	600 Stockton Development	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:10 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at 1:30 p.m.

Present: Peter J. Fatooh, Ermelinda Trevino and Alec Lambie

Quorum present

Chairperson: Ermelinda Trevino Presiding

The Journal of Proceedings for the hearing of May 2, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-1067	600 Stockton Development	Submitted

RECESS

There being no further business, the Board, at the hour of 3:20 p.m., recessed to reconvene Thursday, May 8, 1997 at 9:30 a.m.

John L. Taylor
for Clerk of the Board

The Journal of Proceedings for May 6, 1997 was approved as submitted on May 8, 1997.

3k

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MAY 7, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
   APPLICATION 95-1555
   APPLICANT: STONESTOWN DEV. CORP.
   PARCEL ADDRESS: STONESTOWN GALLERIA
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $98,701 - APPLICANT'S OPINION: $18,936
   TAXABLE YEAR: 95/96
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-1556
   APPLICANT: STONESTOWN DEV. CORP.
   PARCEL ADDRESS: STONESTOWN GALLERIA
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $69,639,264 - APPLICANT'S OPINION: $67,000,000
   TAXABLE YEAR: 95/96
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 95-1557
   APPLICANT: STONESTOWN DEV. CORP.
   PARCEL ADDRESS:
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $11,878,696 - APPLICANT'S OPINION: $9,977,740
   TAXABLE YEAR: 95/96
   Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 7, 1997

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1558
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS:
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,332,595 - APPLICANT'S OPINION: $1,826,061
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1559
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS:
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $780,167 - APPLICANT'S OPINION: $147,894
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1560
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS:
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $526,789 - APPLICANT'S OPINION: $495,600
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1561
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS:
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $96,858 - APPLICANT'S OPINION: $18,936
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 7, 1997

9:30 A.M. (ALL DAY cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1562
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS:
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $31,839 - APPLICANT'S OPINION: $31,000
TAXABLE YEAR: 95/96
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-1563
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS:
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $45,425,597 - APPLICANT'S OPINION: $38,700,000
TAXABLE YEAR: 95/96
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 95-1564
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS:
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,892,593 - APPLICANT'S OPINION: $3,300,000
TAXABLE YEAR: 95/96
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1565
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS:
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $31,612,575 - APPLICANT'S OPINION: $11,444,400
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 7, 1997

9:30 A.M. (ALL DAY cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 96-2134
APPLICANT: STONESTOWN DEV. CORPORATION
PARCEL ADDRESS: 245 WINSTON DRIVE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $15,693,236 - APPLICANT'S OPINION: $9,977,740
TAXABLE YEAR: 95/96
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 96-2135
APPLICANT: STONESTOWN DEV. CORPORATION
PARCEL ADDRESS: 3251 20TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $98,134,578 - APPLICANT'S OPINION: $67,000,000
TAXABLE YEAR: 95/96
Public Comment

The minutes for this meeting
are not available.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MAY 8, 1997

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9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-0399
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 375 BATTERY ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $68,162,450 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 95/96
Public Comment

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DISABILITY ACCESS

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MAY 8, 1997

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9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 91-0021
APPLICANT: TWO EMBARCADERO CENTER WEST C/O ROCKEFELLER CENTER
PARCEL ADDRESS: 325 BATTERY STREET KEFELLER CENTER
TOPIC:
CURRENT ASSESSMENT: $46,700,952 - APPLICANT'S OPINION: $36,000,000
TAXABLE YEAR: 89/90
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 93-5008
APPLICANT: TWO EMBARCADERO CENTER WEST C/O ROCKEFELLER CENTER
PARCEL ADDRESS: 325 BATTERY STREET KEFELLER CENTER
TOPIC:
CURRENT ASSESSMENT: $49,746,885 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 93/94
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 94-2611
APPLICANT: TWO EMBARCADERO WEST
PARCEL ADDRESS: 325 BATTERY
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $42,730,019 - APPLICANT'S OPINION: $25,000,000
TAXABLE YEAR: 94/95
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 8, 1997

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-0398
APPLICANT: TWO EMBARCADERO CENTER WEST
PARCEL ADDRESS: 325 BATTERY ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $42,180,228 - APPLICANT'S OPINION: $25,000,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-0399
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 375 BATTERY ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $68,162,450 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0346
APPLICANT: TWO EMBARCADERO CENTER WEST
PARCEL ADDRESS: 325 BATTERY ST.
TOPIC:
CURRENT ASSESSMENT: $3,898,844 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0347
APPLICANT: TWO EMBARCADERO CENTER WEST
PARCEL ADDRESS: 325 BATTERY ST.
TOPIC:
CURRENT ASSESSMENT: $3,805,627 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 8, 1997

9:30 A.M. (ALL DAY cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0348
APPLICANT: TWO EMBARCADERO CENTER WEST
PARCEL ADDRESS: 325 BATTERY ST.
TOPIC:
CURRENT ASSESSMENT: $3,356,185 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 93/94
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 96-0349
APPLICANT: TWO EMBARCADERO CENTER WEST
PARCEL ADDRESS: 325 BATTERY ST.
TOPIC:
CURRENT ASSESSMENT: $3,616,962 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, May 8, 1997 at 10:00 a.m.

Present: Peter J. Fatooh, Alec Lambie and Ermelinda Trevino

Quorum present

Chairperson: Peter J. Fatooh, Presiding

The Journals of Proceedings for the hearings of May 5, 1997 (Closed Session) and May 6, 1997 were approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
93-5008	Two Embarcadero Center West	Postponed to 5/21/97
94-2611	Two Embarcadero Center West	Postponed to 5/21/97
95-398	Two Embarcadero Center West	Postponed to 5/21/97
95-399	One Embarcadero Center West	Postponed
96-346	Two Embarcadero Center West	Continued to P.M.
96-347	Two Embarcadero Center West	Postponed to 5/21/97
96-348	Two Embarcadero Center West	Postponed to 5/21/97
96-349	Two Embarcadero Center West	Postponed to 5/21/97

RECESS

There being no further business, the Board, at the hour of 11:30 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at 1:30 p.m.

Present: Peter J. Fatooh, Ermelinda Trevino and Alec Lambie

Quorum present

Chairperson: Peter J. Fatooh Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-346	Two Embarcadero Center West	Continued to 5/21/97

RECESS

There being no further business, the Board, at the hour of 3:45 p.m., recessed to reconvene Friday, May 9, 1997 at 9:30 a.m.

John L. Taylor
Clerk of the Board

Approved by Assessment Appeals Board No. 1 on May 9, 1997

3k

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MAY 9, 1997

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9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 96-0130
APPLICANT: PO C. LEONG
PARCEL ADDRESS: 1810 POLK ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $677,794 - APPLICANT'S OPINION: $554,760
TAXABLE YEAR: 96/97
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 96-0140
APPLICANT: KUNG FAMILY LIVING TRUST
PARCEL ADDRESS: 955 PINE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,786,512 - APPLICANT'S OPINION: $835,000
TAXABLE YEAR: 96/97
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 96-0145
APPLICANT: PACIFIC GROVE PROPERTIES
PARCEL ADDRESS: 926 GROVE ST #10
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $1,466,445 - APPLICANT'S OPINION: $1,000,350
TAXABLE YEAR: 94/95
Public Comment

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DISABILITY ACCESS

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 9, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0156
APPLICANT: PATRICK W. CONLON
PARCEL ADDRESS: 631 O'FARRELL ST. #1212
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $77,912 - APPLICANT'S OPINION: $47,000
TAXABLE YEAR: 96/97
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-0482
APPLICANT: 1982 JUNE CONWAY TRUST
PARCEL ADDRESS: 801 CHESTNUT ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,248,760 - APPLICANT'S OPINION: $925,000
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M.

6) Hearing, discussion, and possible action involving:
APPLICATION 93-6611
APPLICANT: EURO PARK AUTO MGMT
PARCEL ADDRESS: TRANS BAY TERMINALS
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,095,080 - APPLICANT'S OPINION: $1,257,000
TAXABLE YEAR: 93/94
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 93-6612
APPLICANT: EURO PARK AUTO MGMT
PARCEL ADDRESS: TRANS BAY TERMINALS
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,054,000 - APPLICANT'S OPINION: $1,232,400
TAXABLE YEAR: 92/93
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 9, 1997

1:30 P.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 93-6613
APPLICANT: BRS VENTURE
PARCEL ADDRESS: TRANS BAY TERMINAL
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,120,000 - APPLICANT'S OPINION: $1,872,000
TAXABLE YEAR: 91/92
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 94-3142
APPLICANT: POLARIS AIRCRAFT LEASING CORP.
PARCEL ADDRESS: 4 EMBARCADERO CENTER
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,887,659 - APPLICANT'S OPINION: $700,500
TAXABLE YEAR: 94/95
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 95-1621
APPLICANT: MANUBHAI PATEL
PARCEL ADDRESS: 964 HOWARD ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $799,690 - APPLICANT'S OPINION: $474,153
TAXABLE YEAR: 95/96
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 95-2324
APPLICANT: ROBERT M. PODESTA
PARCEL ADDRESS: 1831 PACIFIC
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,752,500 - APPLICANT'S OPINION: $1,274,565
TAXABLE YEAR: 94/95
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 9, 1997

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-2333
APPLICANT: 51 FEDERAL STREET ASSOCIATES LLC
PARCEL ADDRESS: 51 FEDERAL ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,750,000 - APPLICANT'S OPINION: $1,090,000
TAXABLE YEAR: 95/96
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 95-2347
APPLICANT: ESTATE OF MARIE C. EGGERT
PARCEL ADDRESS: 828 TAYLOR ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $600,000 - APPLICANT'S OPINION: $250,000
TAXABLE YEAR: 91/92
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, May 9, 1997 at 9:40 a.m.

Present: Ermelinda Trevino, Peter J. Fatooh and Robert C. Reese

Quorum present

Chairperson: Ermelinda Trevino, Presiding

The Journal of Proceedings for the hearing of May 8, 1997 was approved as amended.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-130	Po C. Leong	A.V. Lowered (Board)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing a scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-140	Kung Family Living Trust	Denied (Withdrawn)
96-145	Pacific Grove Properties	Denied (Withdrawn)
96-156	Patrick W. Conlon	Denied (Withdrawn)
96-482	1982 June Conway Trust	Denied (Withdrawn)

RECESS

There being no further business, the Board, at the hour of 10:25 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at 1:35 p.m.

Present: Ermelinda Trevino, Peter J. Fatooh and Robert C. Reese

Quorum present

Chairperson: Ermelinda Trevino Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
93-6611	EURO Park Auto Mgmt.	Continued to 5/16/97
93-6612	EURO Park Auto Mgmt.	Continued to 5/16/97
93-6613	BRS Venture	Continued to 5/16/97

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing a scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
94-3142	Polaris Aircraft Leasing	Denied (No Show)
95-1621	Manubhai Patel	Denied (Withdrawn)
95-2324	Robert M. Podesta	Postponed
95-2333	51 Federal Street Assoc.	Denied (Withdrawn)
95-2347	Estate of Marie C. Eggert	Denied (No Show)

RECESS

There being no further business, the Board, at the hour of 3:45 p.m., recessed to reconvene Monday, May 12, 1997 for a Closed Session meeting at 9:30 a.m.

for John L. Taylor
Clerk of the Board

Approved by Assessment Appeals Board No. 1 on May 13, 1997

3k

ASSESSMENT
APPEALS BOARD
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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING ROOM 400A, 875 STEVENSON STREET

May12, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 95-1067
APPLICANT: 600 Stockton Development G.P.
CURRENT ASSESSMENT$61,030,796-APPLICANT OPINION:$50,000,000
Board Members: Lambie, Fatooh, and Trevino

MAY 05 1997

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
MAY 12, 1997

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9:30 A.M.

1) Hearing, discussion, and possible action involving:
   APPLICATION 95-1741
   APPLICANT: JEAN GOROSTIAQUE
   PARCEL ADDRESS: 3223 JENNINGS ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $100,770 - APPLICANT'S OPINION: $59,749
   TAXABLE YEAR: 95/96
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-1755
   APPLICANT: JOHN FOX
   PARCEL ADDRESS: 201 WEST PORTAL AVE.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $800,000 - APPLICANT'S OPINION: $115,721
   TAXABLE YEAR: 95/96
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 95-1815
   APPLICANT: ANDREW CHAN
   PARCEL ADDRESS: 532 28TH AVE.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $696,478 - APPLICANT'S OPINION: $412,174
   TAXABLE YEAR: 95/96
   Public Comment

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DISABILITY ACCESS

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9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1873
APPLICANT: JOHN FOX
PARCEL ADDRESS: 201 WEST PORTAL AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $800,000 - APPLICANT'S OPINION: $90,275
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-2286
APPLICANT: SEDWAY COOKE ASSOCIATES
PARCEL ADDRESS: 300 MONTGOMERY ST. 2ND FL.
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $708,751 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-2287
APPLICANT: CHEVITOS
PARCEL ADDRESS: 370 GOLDEN GATE AVE.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $31,500 - APPLICANT'S OPINION: $26,500
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-2289
APPLICANT: PACIFIC AGENDA
PARCEL ADDRESS: 650 CALIFORNIA ST.
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $100,500 - APPLICANT'S OPINION: $35,900
TAXABLE YEAR: 95/96
Public Comment

9:30 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-2348
APPLICANT: AMERICAN EXPRESS TRAVEL RELATED SERVICES CO.
PARCEL ADDRESS: 444 MARKET ST. VICES CO.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $2,097 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 96/97
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-2360
APPLICANT: UNIVERSAL PHOTOGRAPHIC
PARCEL ADDRESS: 627 JACKSON ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $67,042 - APPLICANT'S OPINION: $6,208
TAXABLE YEAR: 96/97
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 96-0123
APPLICANT: UTV OF SAN FRANCISCO, INC.
PARCEL ADDRESS: 650 CALIFORNIA ST. 7TH FL.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $698,683 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 96-0298
APPLICANT: ROYAL UNITED INC.
PARCEL ADDRESS: 3450 3RD ST. #5G
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $243,000 - APPLICANT'S OPINION: $199,000
TAXABLE YEAR: 96/97
Public Comment

9:30 A.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0303
APPLICANT: ALLAN CHIN
PARCEL ADDRESS: 201 DOLORES ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,244,601 - APPLICANT'S OPINION: $1,097,460
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M.

13) Hearing, discussion, and possible action involving:
APPLICATION 96-0200
APPLICANT: BERNARD OSHER
PARCEL ADDRESS: 220 SAN BRUNO AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $3,827,098 - APPLICANT'S OPINION: $3,000,000
TAXABLE YEAR: 96/97
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 96-0201
APPLICANT: 111 POTRERO PARTNERSHIP
PARCEL ADDRESS: 111 UTAH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,997,023 - APPLICANT'S OPINION: $1,900,000
TAXABLE YEAR: 96/97
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 96-0245
APPLICANT: JESPER DREJET
PARCEL ADDRESS: 3 15TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $595,885 - APPLICANT'S OPINION: $450,000
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 96-0247
APPLICANT: JAMEL DAJANI
PARCEL ADDRESS: 120 SAN PABLO AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $671,262 - APPLICANT'S OPINION: $550,000
TAXABLE YEAR: 96/97
Public Comment

17) Hearing, discussion, and possible action involving:
APPLICATION 96-0248
APPLICANT: DAVINCI GROUP
PARCEL ADDRESS: 753 FLORIDA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $705,731 - APPLICANT'S OPINION: $500,000
TAXABLE YEAR: 96/97
Public Comment

18) Hearing, discussion, and possible action involving:
APPLICATION 96-0288
APPLICANT: STANLEY J. MATTISON
PARCEL ADDRESS: 3760 WASHINGTON ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,515,000 - APPLICANT'S OPINION: $1,800,000
TAXABLE YEAR: 96/97
Public Comment

19) Hearing, discussion, and possible action involving:
APPLICATION 96-0290
APPLICANT: PEPSI-COLA BOTTLING CO.
PARCEL ADDRESS: 200 JENNINGS ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $5,212,141 - APPLICANT'S OPINION: $3,400,000
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M. (cont.)

20) Hearing, discussion, and possible action involving:
APPLICATION 96-0291
APPLICANT: ROBERT C. PRITIKIN
PARCEL ADDRESS: 47 CHENERY ST. #1
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $997,623 - APPLICANT'S OPINION: $700,000
TAXABLE YEAR: 96/97
Public Comment

21) Hearing, discussion, and possible action involving:
APPLICATION 96-0293
APPLICANT: MARK REISS
PARCEL ADDRESS: 773 DUNCAN ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $557,610 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 96/97
Public Comment

22) Hearing, discussion, and possible action involving:
APPLICATION 96-0294
APPLICANT: MICHAEL R. SHEEHAN
PARCEL ADDRESS: 130 YERBA BUENA AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $539,457 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 96/97
Public Comment

23) Hearing, discussion, and possible action involving:
APPLICATION 96-0295
APPLICANT: ANTHONY S. TIANO
PARCEL ADDRESS: 72 CENTRAL AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $593,406 - APPLICANT'S OPINION: $350,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 12, 1997

1:30 P.M. (cont.)

24) Hearing, discussion, and possible action involving:
APPLICATION 96-0299
APPLICANT: DAVID A. SUZUKI
PARCEL ADDRESS: 11 COMMONWEALTH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $816,000 - APPLICANT'S OPINION: $650,000
TAXABLE YEAR: 96/97
Public Comment

The minutes for these meetings
(May 12, 1997 - Boards 1and 2)
are not available.

ASSESSMENT
APPEALS BOARD
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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MAY 13, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 96-2139
APPLICANT: MELVIN M. SWIG
PARCEL ADDRESS: 633 FOLSOM ST.
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $12,671,178 - APPLICANT'S OPINION: $6,312,692
TAXABLE YEAR: 94/95
Public Comment

1:30 P.M.

2) Hearing, discussion, and possible action involving:
APPLICATION 95-2307
APPLICANT: GFC MOVING & STORAGE INC.
PARCEL ADDRESS: 407 HUNTERS POINT
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $213,000 - APPLICANT'S OPINION: $131,464
TAXABLE YEAR: 93/94
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 96-0206
APPLICANT: KWONG S. TAM
PARCEL ADDRESS: 522 HYDE ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $652,670 - APPLICANT'S OPINION: $592,670
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 13, 1997

1:30 P.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0207
APPLICANT: TAM FAMILY INVESTMENT CO. INC.
PARCEL ADDRESS: 646 WASHINGTON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,378,963 - APPLICANT'S OPINION: $950,000
TAXABLE YEAR: 96/97
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-0208
APPLICANT: KWONG S. TAM
PARCEL ADDRESS: 32 WENTWORTH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $929,071 - APPLICANT'S OPINION: $650,000
TAXABLE YEAR: 96/97
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0209
APPLICANT: KWONG S. TAM
PARCEL ADDRESS: 675 JACKSON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $786,349 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 96/97
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0234
APPLICANT: EMILY C. JAROSZ
PARCEL ADDRESS: 2211 CALIFORNIA ST. #202
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $135,256 - APPLICANT'S OPINION: $98,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 13, 1997

1:30 P.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0235
APPLICANT: PETER R. MARCHANT
PARCEL ADDRESS: 124 HAIGHT ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $425,916 - APPLICANT'S OPINION: $399,418
TAXABLE YEAR: 96/97
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 96-0296
APPLICANT: THOMAS L. KEMP
PARCEL ADDRESS: 1699 VALLEJO ST. #3
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $640,833 - APPLICANT'S OPINION: $550,000
TAXABLE YEAR: 96/97
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 96-0297
APPLICANT: MASUMI HIRAYAMA
PARCEL ADDRESS: 1840 SCOTT ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $683,201 - APPLICANT'S OPINION: $530,000
TAXABLE YEAR: 96/97
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, May 13, 1997 at 1:40 p.m.

Present: Alec Lambie, Peter J. Fatooh and Ermelinda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The Journals of Proceedings for the hearings of May 9, 1997 and May 12, 1997 (Closed Session) were approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-207	Tam Family Investment	Continued to 5/14/97
96-208	Kwong S. Tam	Continued to 5/14/97
96-209	Kwong S. Tam	Continued to 5/14/97
96-206	Kwong S. Tam	Denied (Withdrawn)
96-297	Masumi Hirayama	Submitted

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing a scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-2139	Melvin M. Swig	Denied (Withdrawn)
95-2307	GFC Moving & Storage Inc.	Denied (No Show)
96-234	Emily C. Jarosz	Denied (Withdrawn)
96-235	Peter R. Marchant	Denied (Withdrawn)
96-296	Thomas L. Kemp	Denied (No Show)

RECESS

There being no further business, the Board, at the hour of 2:55 p.m., recessed to reconvene Wednesday, May 14, 1997 at 9:30 a.m.

John L. Taylor
Clerk of the Board

Approved by Assessment Appeals Board No. 1 on May 14, 1997

3k

ASSESSMENT
APPEALS BOARD
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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MAY 14, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 96-0211
APPLICANT: POLLACK GROUP LTD. & NICK'S LIGHTHOUSE
PARCEL ADDRESS: FISHERMAN'S WHARF USE
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $751,740 - APPLICANT'S OPINION: $211,200
TAXABLE YEAR: 93/94
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 96-0212
APPLICANT: POLLACK GROUP LTD. & NICK'S LIGHTHOUSE
PARCEL ADDRESS: FISHERMAN'S WHARF USE
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $737,000 - APPLICANT'S OPINION: $210,000
TAXABLE YEAR: 92/93
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 96-0213
APPLICANT: POLLACK GROUP LTD. & NICK'S LIGHTHOUSE
PARCEL ADDRESS: FISHERMAN'S WHARF USE
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $775,898 - APPLICANT'S OPINION: $222,854
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 14, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0214
APPLICANT: POLLACK GROUP LTD. & NICK'S LIGHTHOUSE
PARCEL ADDRESS: FISHERMAN'S WHARF USE
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $766,774 - APPLICANT'S OPINION: $218,484
TAXABLE YEAR: 94/95
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-0217
APPLICANT: SAN, INC.
PARCEL ADDRESS: SFSU BASEMENT CELLAR
TOPIC:
CURRENT ASSESSMENT: $216,500 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0218
APPLICANT: SAN, INC.
PARCEL ADDRESS: SFSU BASEMENT CELLAR
TOPIC:
CURRENT ASSESSMENT: $218,900 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 96/97
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0219
APPLICANT: SAN, INC.
PARCEL ADDRESS: SFSU BASEMENT CELLAR
TOPIC:
CURRENT ASSESSMENT: $216,500 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 94/95
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 14, 1997

1:30 P.M.

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0195
APPLICANT: 1850 POLK STREET PROPERTIES
PARCEL ADDRESS: 1820 POLK ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,477,355 - APPLICANT'S OPINION: $1,500,000
TAXABLE YEAR: 96/97
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 96-0196
APPLICANT: 2090 BROADWAY ASSO.
PARCEL ADDRESS: 2090 BROADWAY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $6,548,021 - APPLICANT'S OPINION: $5,000,000
TAXABLE YEAR: 96/97
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 96-0198
APPLICANT: BRIKANER HOLDING INC.
PARCEL ADDRESS: 2190 BROADWAY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,653,833 - APPLICANT'S OPINION: $1,000,000
TAXABLE YEAR: 96/97
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 96-0199
APPLICANT: ORB PARTNERSHIP
PARCEL ADDRESS: 660 3RD STREET
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,255,636 - APPLICANT'S OPINION: $900,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 14, 1997

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0203
APPLICANT: ARTHUR CHAN
PARCEL ADDRESS: 800 GRANT AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $4,245,647 - APPLICANT'S OPINION: $3,000,000
TAXABLE YEAR: 96/97
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 96-0204
APPLICANT: ARTHUR CHAN
PARCEL ADDRESS: 601 KING ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,685,566 - APPLICANT'S OPINION: $1,500,000
TAXABLE YEAR: 96/97
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 96-0287
APPLICANT: THEODORE W. BROWN
PARCEL ADDRESS: 1620 MONTGOMERY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,240,000 - APPLICANT'S OPINION: $1,700,000
TAXABLE YEAR: 96/97
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 96-0289
APPLICANT: JOHN MEHAN
PARCEL ADDRESS: 3640 FILLMORE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,001,300 - APPLICANT'S OPINION: $1,200,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 14, 1997

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 96-0292
APPLICANT: ROBERT C. PRITIKIN
PARCEL ADDRESS: 2224 SACRAMENTO ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,205,200 - APPLICANT'S OPINION: $800,000
TAXABLE YEAR: 96/97
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, May 14, 1997 at 9:45 a.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The Journal of Proceedings for May 13, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-0207	Tam Family Investment Co. Inc.	Submitted
96-0208	Kwong S. Tam	Submitted
96-0209	Kwong S. Tam	Submitted

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-0211	Pollack Group LTD. & Nick's L	Denied (withdrawn)
96-0212	Pollack Group LTD. & Nick's L	Denied (withdrawn)
96-0213	Pollack Group LTD. & Nick's L	Denied (withdrawn)
96-0214	Pollack Group LTD. & Nick's L	Denied (withdrawn)
96-0217	San, Inc.	Postponed
96-0218	San, Inc.	Postponed
96-0219	San, Inc.	Postponed
96-0195	1850 Polk Street Prop.	Denied (withdrawn)
96-0196	2090 Broadway Asso.	Denied (withdrawn)
96-0198	Brikaner Holding Inc.	Denied (withdrawn)
96-0199	Orb Partnership	Denied (withdrawn)
96-0203	Arthur Chan	Denied (withdrawn)

No.	Name	Disposition
96-0204	Arthur Chan	Denied (withdrawn)
96-0287	Theodore W. Brown	Denied (withdrawn)
96-0289	John Mehan	Denied (withdrawn)
96-0292	Robert C. Pritikin	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 11:05 a.m., recessed to reconvene Friday, May 16, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for May 14, 1997 was approved as submitted by Board 1 on May 16, 1997.

ASSESSMENT
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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MAY 15, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 96-0301
APPLICANT: SIC HOTEL COMPANY
PARCEL ADDRESS: 950 MASON ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $70,730,918 - APPLICANT'S OPINION: $55,100,000
TAXABLE YEAR: 96/97
Public Comment

The minutes for this meeting
are not available.

ASSESSMENT
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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MAY 16, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 96-0311
APPLICANT: 150 POST STREET INC.
PARCEL ADDRESS: 150 POST ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $20,934,983 - APPLICANT'S OPINION: $17,694,000
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M.

2) Hearing, discussion, and possible action involving:
APPLICATION 96-0262
APPLICANT: JACKIE KO
PARCEL ADDRESS: 883 SUTTER ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $355,000 - APPLICANT'S OPINION: $350,000
TAXABLE YEAR: 96/97
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 96-0264
APPLICANT: JACKIE KO
PARCEL ADDRESS: 1407 BUSH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $425,000 - APPLICANT'S OPINION: $240,000
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0322
APPLICANT: STEVEN G. BOIDES
PARCEL ADDRESS: 625 HYDE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $550,540 - APPLICANT'S OPINION: $411,000
TAXABLE YEAR: 96/97
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-0363
APPLICANT: ALLEN FAMILY TRUST
PARCEL ADDRESS: 430 EDDY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $367,138 - APPLICANT'S OPINION: $75,000
TAXABLE YEAR: 96/97
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0364
APPLICANT: ALLEN FAMILY TRUST
PARCEL ADDRESS: 519 ELLIS ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $384,084 - APPLICANT'S OPINION: $110,000
TAXABLE YEAR: 96/97
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0237
APPLICANT: STOW LAKE CORPORATION
PARCEL ADDRESS: GOLDEN GATE PARK
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $901,308 - APPLICANT'S OPINION: $140,435
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0254
APPLICANT: SAN FRANCISCO THERMAL LP
PARCEL ADDRESS: VARIOUS
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $7,980,430 - APPLICANT'S OPINION: $100
TAXABLE YEAR: 96/97
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 96-2036
APPLICANT: SAN FRANCISCO THERMAL LP
PARCEL ADDRESS: VARIOUS
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $1,450,000 - APPLICANT'S OPINION: $725,000
TAXABLE YEAR: 94/95
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 96-2037
APPLICANT: SAN FRANCISCO THERMAL LP
PARCEL ADDRESS: VARIOUS
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $118,000 - APPLICANT'S OPINION: $59,000
TAXABLE YEAR: 95/96
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 96-2038
APPLICANT: SAN FRANCISCO THERMAL LP
PARCEL ADDRESS: VARIOUS
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $242,000 - APPLICANT'S OPINION: $121,000
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 96-2039
APPLICANT: SAN FRANCISCO THERMAL LP
PARCEL ADDRESS: VARIOUS
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $252,000 - APPLICANT'S OPINION: $126,000
TAXABLE YEAR: 94/95
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 96-2040
APPLICANT: SAN FRANCISCO THERMAL LP
PARCEL ADDRESS: VARIOUS
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $1,440,000 - APPLICANT'S OPINION: $720,000
TAXABLE YEAR: 95/96
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 96-2041
APPLICANT: SAN FRANCISCO THERMAL LP
PARCEL ADDRESS: VARIOUS
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $128,000 - APPLICANT'S OPINION: $64,000
TAXABLE YEAR: 94/95
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, May 16, 1997 at 9:40 a.m.

Present: Ermelinda Trevino, Peter J. Fatooh and Robert C. Reese

Quorum present

Chairperson: Ermelinda Trevino, Presiding

The Journal of Proceedings for the hearing of May 14, 1997 was approved as amended.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
93-6611	Euro Park Auto Mgmt.	Stip Approved
93-6612	Euro Park Auto Mgmt.	Stip Approved
93-6613	BRS Venture	Stip Approved

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing a scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-311	150 Post Street Inc.	Denied (Withdrawn)

RECESS

There being no further business, the Board, at the hour of 10:00 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at 1:45 p.m.

Present: Peter J. Fatooh, Robert C. Reese and Hayes D. Miles

Quorum present

Chairperson: Peter J. Fatooh Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-262	Jackie Ko	Denied (Withdrawn)
96-264	Jackie Ko	Submitted

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing a scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-322	Steven G. Boides	Denied (No Show)
96-363	Allen Family Trust	Denied (Withdrawn)
96-364	Allen Family Trust	Denied (Withdrawn)
96-237	Stow Lake Corporation	Postponed
96-254	San Francisco Thermal	Denied (Withdrawn)
96-2036	San Francisco Thermal	Denied (Withdrawn)
96-2037	San Francisco Thermal	Denied (Withdrawn)
96-2038	San Francisco Thermal	Denied (Withdrawn)
96-2039	San Francisco Thermal	Denied (Withdrawn)
96-2040	San Francisco Thermal	Denied (Withdrawn)
96-2041	San Francisco Thermal	Denied (Withdrawn)

RECESS

There being no further business, the Board, at the hour of 2:20 p.m., recessed to reconvene Monday, May 19, 1997 for a Closed Session meeting at 9:30 a.m.

John L. Taylor
Clerk of the Board

Approved by Assessment Appeals Board No. 1 on May 20, 1997

3k

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

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5/19/97

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 400A, 875 STEVENSON STREET
May19, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 96-0297
APPLICANT: Masumi Hirayama
CURRENT ASSESSMENT$683,201-APPLICANT OPINION:$600,000
Board Members: Lambie, Fatooh, and Trevino

2) APPLICATION 96-0207
APPLICANT: Tam Family Trust
CURRENT ASSESSMENT$1,378,963-APPLICANT OPINION:$950,000
Board Members: Lambie, Fatooh, and Trevino

3) APPLICATION 96-0208
APPLICANT: Kwong Sang Tam
CURRENT ASSESSMENT$929,071-APPLICANT OPINION:$650,000
Board Members: Lambie, Fatooh, and Trevino

4) APPLICATION 96-0209
APPLICANT: Kwong Sang Tam
CURRENT ASSESSMENT$786,349-APPLICANT OPINION:$600,000
Board Members: Lambie, Fatooh, and Trevino

ASSESSMENT APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
MAY 19, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 96-0220
APPLICANT: JOEL S. COOPERSMITH
PARCEL ADDRESS: 2211 MISSION ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $780,300 - APPLICANT'S OPINION: $550,000
TAXABLE YEAR: 96/97
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 96-0221
APPLICANT: ZI P. QIU
PARCEL ADDRESS: 22 RAYMOND AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $236,860 - APPLICANT'S OPINION: $182,894
TAXABLE YEAR: 96/97
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 96-0223
APPLICANT: MARY F. PETROS
PARCEL ADDRESS: 323 EL CAMINO DEL MAR
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $701,530 - APPLICANT'S OPINION: $550,000
TAXABLE YEAR: 96/97
Public Comment

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0227
APPLICANT: HUAN Y. LI
PARCEL ADDRESS: 323 RAYMOND AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $200,000 - APPLICANT'S OPINION: $160,000
TAXABLE YEAR: 96/97
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-0229
APPLICANT: AMERICAN EXPRESS TRAVEL RELATED SERVICES CO.
PARCEL ADDRESS: 180 MONTGOMERY ST. #1300 VICES CO.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $98,726 - APPLICANT'S OPINION: $8,345
TAXABLE YEAR: 96/97
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0230
APPLICANT: YING K. SUM
PARCEL ADDRESS: 190 TIOGA AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $206,883 - APPLICANT'S OPINION: $165,503
TAXABLE YEAR: 96/97
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0231
APPLICANT: WARREN E. JOHNSTON
PARCEL ADDRESS: 4877 MISSION ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $905,148 - APPLICANT'S OPINION: $692,148
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 19, 1997

9:30 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0232
APPLICANT: AMERICAN EXPRESS TRAVEL RELATED SERVICES CO.
PARCEL ADDRESS: 525 MARKET ST. #3800 VICES CO.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $315,165 - APPLICANT'S OPINION: $119,106
TAXABLE YEAR: 96/97
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 96-0233
APPLICANT: KEN Y. LIU
PARCEL ADDRESS: 150 SWEENY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $240,000 - APPLICANT'S OPINION: $205,000
TAXABLE YEAR: 96/97
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 96-0239
APPLICANT: VICTORIA C. TAN
PARCEL ADDRESS: 486 ORIZABA AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $169,999 - APPLICANT'S OPINION: $140,000
TAXABLE YEAR: 96/97
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 96-0397
APPLICANT: PAZ G. GALARPE
PARCEL ADDRESS: 4 PRSIA AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,960 - APPLICANT'S OPINION: $160,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 19, 1997

1:30 P.M.

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0241
APPLICANT: KELLY L. CHEN
PARCEL ADDRESS: 2351 31ST AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $353,847 - APPLICANT'S OPINION: $300,000
TAXABLE YEAR: 96/97
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 96-0258
APPLICANT: UNION STREET EAGLE MAILBOX
PARCEL ADDRESS: 1850 UNION ST. #4
TOPIC:
CURRENT ASSESSMENT: $39,102 - APPLICANT'S OPINION: $2,711
TAXABLE YEAR: 96/97
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 96-0265
APPLICANT: YONG L. YU
PARCEL ADDRESS: 3922 FOLSOM ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $209,686 - APPLICANT'S OPINION: $190,300
TAXABLE YEAR: 96/97
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 96-0279
APPLICANT: SHIN WONG INC.
PARCEL ADDRESS: 771 ELLIS ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $154,486 - APPLICANT'S OPINION: $60,000
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 96-0371
APPLICANT: VIEN L. PHAM
PARCEL ADDRESS: 2943 SAN BRUNO AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $386,148 - APPLICANT'S OPINION: $345,000
TAXABLE YEAR: 96/97
Public Comment

17) Hearing, discussion, and possible action involving:
APPLICATION 96-0374
APPLICANT: YAN F. YIP
PARCEL ADDRESS: 1706 30TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $289,898 - APPLICANT'S OPINION: $226,716
TAXABLE YEAR: 96/97
Public Comment

~~18) Hearing, discussion, and possible action involving:~~
APPLICATION 96-0377
APPLICANT: THE GRAY LINE INC.
PARCEL ADDRESS: 350 8TH ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,920,876 - APPLICANT'S OPINION: $1,100,000
TAXABLE YEAR: 96/97
Public Comment

19) Hearing, discussion, and possible action involving:
APPLICATION 96-0378
APPLICANT: FOUR EMBARCADERO CENTER VENTURE
PARCEL ADDRESS: 20202 EMBARCADERO CTR.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $755,505 - APPLICANT'S OPINION: $445,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 19, 1997

1:30 P.M. (cont.)

20) Hearing, discussion, and possible action involving:
APPLICATION 96-0380
APPLICANT: CHHOTUBHAI PATEL
PARCEL ADDRESS: 567 16TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $583,757 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 96/97
Public Comment

21) Hearing, discussion, and possible action involving:
APPLICATION 96-0381
APPLICANT: CHHOTUBHAI PATEL
PARCEL ADDRESS: 3753 5TH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,054,946 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 96/97
Public Comment

~~22) Hearing, discussion, and possible action involving:~~
APPLICATION 96-0385
APPLICANT: CHHOTUBHAI B. PATEL
PARCEL ADDRESS: 510 S. VAN NESS AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $3,583,141 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 96/97
Public Comment

23) Hearing, discussion, and possible action involving:
APPLICATION 96-0386
APPLICANT: DIE & TOOL PRODUCTS INC.
PARCEL ADDRESS: 1925 INGALLS ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $473,760 - APPLICANT'S OPINION: $340,000
TAXABLE YEAR: 96/97
Public Comment

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
MAY 19, 1997

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9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 96-0220
APPLICANT: JOEL S. COOPERSMITH
PARCEL ADDRESS: 2211 MISSION ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $780,300 - APPLICANT'S OPINION: $550,000
TAXABLE YEAR: 96/97
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 96-0221
APPLICANT: ZI P. QIU
PARCEL ADDRESS: 22 RAYMOND AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $236,860 - APPLICANT'S OPINION: $182,894
TAXABLE YEAR: 96/97
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 96-0223
APPLICANT: MARY F. PETROS
PARCEL ADDRESS: 323 EL CAMINO DEL MAR
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $701,530 - APPLICANT'S OPINION: $550,000
TAXABLE YEAR: 96/97
Public Comment

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0227
APPLICANT: HUAN Y. LI
PARCEL ADDRESS: 323 RAYMOND AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $200,000 - APPLICANT'S OPINION: $160,000
TAXABLE YEAR: 96/97
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-0229
APPLICANT: AMERICAN EXPRESS TRAVEL RELATED SERVICES CO.
PARCEL ADDRESS: 180 MONTGOMERY ST. #1300 VICES CO.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $98,726 - APPLICANT'S OPINION: $8,345
TAXABLE YEAR: 96/97
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0230
APPLICANT: YING K. SUM
PARCEL ADDRESS: 190 TIOGA AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $206,883 - APPLICANT'S OPINION: $165,503
TAXABLE YEAR: 96/97
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0231
APPLICANT: WARREN E. JOHNSTON
PARCEL ADDRESS: 4877 MISSION ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $905,148 - APPLICANT'S OPINION: $692,148
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 19, 1997

9:30 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0232
APPLICANT: AMERICAN EXPRESS TRAVEL RELATED SERVICES CO.
PARCEL ADDRESS: 525 MARKET ST. #3800 VICES CO.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $315,165 - APPLICANT'S OPINION: $119,106
TAXABLE YEAR: 96/97
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 96-0233
APPLICANT: KEN Y. LIU
PARCEL ADDRESS: 150 SWEENY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $240,000 - APPLICANT'S OPINION: $205,000
TAXABLE YEAR: 96/97
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 96-0239
APPLICANT: VICTORIA C. TAN
PARCEL ADDRESS: 486 ORIZABA AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $169,999 - APPLICANT'S OPINION: $140,000
TAXABLE YEAR: 96/97
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 96-0397
APPLICANT: PAZ G. GALARPE
PARCEL ADDRESS: 4 PRSIA AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,960 - APPLICANT'S OPINION: $160,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 19, 1997

1:30 P.M.

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0241
APPLICANT: KELLY L. CHEN
PARCEL ADDRESS: 2351 31ST AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $353,847 - APPLICANT'S OPINION: $300,000
TAXABLE YEAR: 96/97
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 96-0258
APPLICANT: UNION STREET EAGLE MAILBOX
PARCEL ADDRESS: 1850 UNION ST. #4
TOPIC:
CURRENT ASSESSMENT: $39,102 - APPLICANT'S OPINION: $2,711
TAXABLE YEAR: 96/97
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 96-0265
APPLICANT: YONG L. YU
PARCEL ADDRESS: 3922 FOLSOM ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $209,686 - APPLICANT'S OPINION: $190,300
TAXABLE YEAR: 96/97
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 96-0279
APPLICANT: SHIN WONG INC.
PARCEL ADDRESS: 771 ELLIS ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $154,486 - APPLICANT'S OPINION: $60,000
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 96-0371
APPLICANT: VIEN L. PHAM
PARCEL ADDRESS: 2943 SAN BRUNO AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $386,148 - APPLICANT'S OPINION: $345,000
TAXABLE YEAR: 96/97
Public Comment

17) Hearing, discussion, and possible action involving:
APPLICATION 96-0374
APPLICANT: YAN F. YIP
PARCEL ADDRESS: 1706 30TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $289,898 - APPLICANT'S OPINION: $226,716
TAXABLE YEAR: 96/97
Public Comment

18) Hearing, discussion, and possible action involving:
APPLICATION 96-0377
APPLICANT: THE GRAY LINE INC.
PARCEL ADDRESS: 350 8TH ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,920,876 - APPLICANT'S OPINION: $1,100,000
TAXABLE YEAR: 96/97
Public Comment

19) Hearing, discussion, and possible action involving:
APPLICATION 96-0378
APPLICANT: FOUR EMBARCADERO CENTER VENTURE
PARCEL ADDRESS: 20202 EMBARCADERO CTR.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $755,505 - APPLICANT'S OPINION: $445,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 19, 1997

1:30 P.M. (cont.)

20) Hearing, discussion, and possible action involving:
APPLICATION 96-0380
APPLICANT: CHHOTUBHAI PATEL
PARCEL ADDRESS: 567 16TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $583,757 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 96/97
Public Comment

21) Hearing, discussion, and possible action involving:
APPLICATION 96-0381
APPLICANT: CHHOTUBHAI PATEL
PARCEL ADDRESS: 3753 5TH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,054,946 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 96/97
Public Comment

22) Hearing, discussion, and possible action involving:
APPLICATION 96-0385
APPLICANT: CHHOTUBHAI B. PATEL
PARCEL ADDRESS: 510 S. VAN NESS AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $3,583,141 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 96/97
Public Comment

23) Hearing, discussion, and possible action involving:
APPLICATION 96-0386
APPLICANT: DIE & TOOL PRODUCTS INC.
PARCEL ADDRESS: 1925 INGALLS ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $473,760 - APPLICANT'S OPINION: $340,000
TAXABLE YEAR: 96/97
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, May 19, 1997, at 9:30 a.m.

Present: Linda Trevino, Alec Lambie, and Peter Fatooh

Quorum present

Chairperson: Alec Lambie, presiding

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
96-0207	Tam Family Investment Co. Inc.	Denied
*96-0208	Kwong S. Tam	A.V. Lowered (Board)
96-0209	Kwong S. Tam	Denied
96-0297	Masumi Hirayama	A.V. Lowered (Board)

*Mr. Fatooh dissented

RECESS

There being no further business, the Board, at the hour of 10:20 a.m., recessed to reconvene Tuesday, May 20, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for May 19, 1997 was approved as submitted by Board 1 on May 20, 1997.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, May 19, 1997 at 9:40 a.m.

Present: Ronald Chun, Elizabeth McQuistion, and Irma Ramirez-Tom

Quorum present

Chairperson: Ronald Chun, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-0220	Joel S. Coopersmith	Denied (withdrawn)
96-0221	Zi P. Qiu	Denied (withdrawn)
96-0223	Mary F. Petros	Denied (withdrawn)
96-0227	Huan Y. Li	Denied (withdrawn)
96-0229	American Express Travel Relation	Denied (no-show)
96-0230	Ying K. Sum	Denied (withdrawn)
96-0231	Warren E. Johnston	Denied (no-show)
96-0232	American Express Treavel Relation	Denied (no-show)
96-0233	Ken Y Liu	Denied (withdrawn)
96-0239	Victoria C. Tan	Denied (withdrawn)
96-0397	Paz G. Galarpe	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 9:45 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: John McGary, Elizabeth McQuiston, and Irma Ramirez-Tom

Quorum present

Chairperson: Irma Ramirez-Tom, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-0265	Yong L Yu	A.V. Lowered (Assessor)
96-0279	Shin Wong Inc.	A.V. Lowered (Assessor)
96-0386	Die and Tool Products Inc	A.V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-0241	Kelly L. Chen	Denied (withdrawn)
96-0258	Union Street Eagle Mailbox	Denied (no-show)
96-0371	Vien L. Pham	Denied (withdrawn)
96-0374	Yan F. Yip	Denied (withdrawn)
96-0377	The Gray Line	Denied (no-show)
96-0378	Four Emparcadero Center Venture	Denied (withdrawn)
96-0380	Chhotubhai Patel	Denied (withdrawn)
96-0381	Chhotubhai Patel	Denied (withdrawn)
96-0385	Chhotubhai Patel	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 2:15 p.m., recessed to reconvene Monday, June 2, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for May 19, 1997 was approved as submitted by Board 2 on June 2, 1997.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MAY 20, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-1691
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $121,840,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1692
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,135,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1693
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,016,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 20, 1997

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1694
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,008,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1695
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,020,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1696
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,192,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1697
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $42,770,000 - APPLICANT'S OPINION: $120,000,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 20, 1997

9:30 A.M. (ALL DAY cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1698
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $5,679,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, May 20, 1997 at 9:40 a.m.

Present: Peter J. Fatooh, Alec Lambie and Ermelinda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-1691	Post-Montgomery Associates	Continued to P.M.
95-1692	Post-Montgomery Associates	Continued to P.M.
95-1693	Post-Montgomery Associates	Continued to P.M.
95-1694	Post-Montgomery Associates	Continued to P.M.
95-1695	Post-Montgomery Associates	Continued to P.M.
95-1696	Post-Montgomery Associates	Continued to P.M.
95-1697	Post-Montgomery Associates	Continued to P.M.
95-1698	Post-Montgomery Associates	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:30 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at 1:40 p.m.

Present: Peter J. Fatooh, Ermelinda Trevino and Alec Lambie

Quorum present

Chairperson: Alec Lambie Presiding

The Journals of Proceedings for the hearings of May 19, 1997 (Closed Session) and May 16, 1997 were approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-1691	Post-Montgomery Associates	Continued to 6/25/97
95-1692	Post-Montgomery Associates	Continued to 6/25/97
95-1693	Post-Montgomery Associates	Continued to 6/25/97
95-1694	Post-Montgomery Associates	Continued to 6/25/97
95-1695	Post-Montgomery Associates	Continued to 6/25/97
95-1696	Post-Montgomery Associates	Continued to 6/25/97
95-1697	Post-Montgomery Associates	Continued to 6/25/97
95-1698	Post-Montgomery Associates	Continued to 6/25/97

RECESS

There being no further business, the Board, at the hour of 3:25 p.m., recessed to reconvene Wednesday, May 21, 1997 at 9:30 a.m.

John L. Taylor
Clerk of the Board

Approved by Assessment Appeals Board No. 1 on May 21, 1997

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MAY 21, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

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9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 93-0003
APPLICANT: THREE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 435 SACRAMENTO ST.
TOPIC:
CURRENT ASSESSMENT: $2,646,559 - APPLICANT'S OPINION: $1,000
TAXABLE YEAR: 93/94
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 93-0004
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 375 BATTERY STREET
TOPIC:
CURRENT ASSESSMENT: $815,376 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 93/94
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 93-5008
APPLICANT: TWO EMBARCADERO CENTER WEST C/O ROCKEFELLER CENTER
PARCEL ADDRESS: 325 BATTERY STREET KEFELLER CENTER
TOPIC:
CURRENT ASSESSMENT: $49,746,885 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 93/94
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 21, 1997

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 94-2611
APPLICANT: TWO EMBARCADERO WEST
PARCEL ADDRESS: 325 BATTERY
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $42,730,019 - APPLICANT'S OPINION: $25,000,000
TAXABLE YEAR: 94/95
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-0398
APPLICANT: TWO EMBARCADERO CENTER WEST
PARCEL ADDRESS: 325 BATTERY ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $42,180,228 - APPLICANT'S OPINION: $25,000,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-0399
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 375 BATTERY ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $68,162,450 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0336
APPLICANT: THREE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 475 SACRAMENTO ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $296,660 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 21, 1997

9:30 A.M. (ALL DAY cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0337
APPLICANT: THREE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 475 SACRAMENTO ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $513,865 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 96-0338
APPLICANT: THREE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 475 SACRAMENTO ST.
TOPIC:
CURRENT ASSESSMENT: $537,839 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 96-0339
APPLICANT: THREE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 475 SACRAMENTO ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $552,953 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 93/94
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 96-0340
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 333 BATTERY ST.
TOPIC:
CURRENT ASSESSMENT: $3,322,371 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 94/95
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 21, 1997

9:30 A.M. (ALL DAY cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0341
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 333 BATTERY ST.
TOPIC:
CURRENT ASSESSMENT: $3,266,132 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 95/96
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 96-0342
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 333 BATTERY ST.
TOPIC:
CURRENT ASSESSMENT: $3,927,000 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 96-0343
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 333 BATTERY ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $3,891,842 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 96-0344
APPLICANT: EMBARCADERO CENTER WEST
PARCEL ADDRESS: 333 BATTERY ST.
TOPIC:
CURRENT ASSESSMENT: $3,169,904 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 21, 1997

9:30 A.M. (ALL DAY cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 96-0345
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 333 BATTERY ST.
TOPIC:
CURRENT ASSESSMENT: $3,662,365 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 93/94
Public Comment

17) Hearing, discussion, and possible action involving:
APPLICATION 96-0346
APPLICANT: TWO EMBARCADERO CENTER WEST
PARCEL ADDRESS: 325 BATTERY ST.
TOPIC:
CURRENT ASSESSMENT: $3,898,844 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91
Public Comment

18) Hearing, discussion, and possible action involving:
APPLICATION 96-0347
~~APPLICANT: TWO EMBARCADERO CENTER WEST~~
PARCEL ADDRESS: 325 BATTERY ST.
TOPIC:
CURRENT ASSESSMENT: $3,805,627 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92
Public Comment

19) Hearing, discussion, and possible action involving:
APPLICATION 96-0348
APPLICANT: TWO EMBARCADERO CENTER WEST
PARCEL ADDRESS: 325 BATTERY ST.
TOPIC:
CURRENT ASSESSMENT: $3,356,185 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 93/94
Public Comment

9:30 A.M. (ALL DAY cont.)

20) Hearing, discussion, and possible action involving:
APPLICATION 96-0349
APPLICANT: TWO EMBARCADERO CENTER WEST
PARCEL ADDRESS: 325 BATTERY ST.
TOPIC:
CURRENT ASSESSMENT: $3,616,962 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93
Public Comment

21) Hearing, discussion, and possible action involving:
APPLICATION 96-0351
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 20202 EMBARCADERO CENTER
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $853,376 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93
Public Comment

22) Hearing, discussion, and possible action involving:
APPLICATION 96-0352
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 20202 EMBARCADERO CENTER
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $869,833 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92
Public Comment

23) Hearing, discussion, and possible action involving:
APPLICATION 96-0353
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 20202 EMBARCADERO CENTER
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $697,869 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91
Public Comment

9:30 A.M. (ALL DAY cont.)

24) Hearing, discussion, and possible action involving:
APPLICATION 96-0354
APPLICANT: EMBARCADERO CENTER ASSOCIATES
PARCEL ADDRESS: 20202 EMBARCADERO CENTER
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $933,781 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 93/94
Public Comment

25) Hearing, discussion, and possible action involving:
APPLICATION 96-0355
APPLICANT: EMBARCADERO CENTER ASSOCIATES
PARCEL ADDRESS: 20202 EMBARCADERO CENTER
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,004,543 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93
Public Comment

26) Hearing, discussion, and possible action involving:
APPLICATION 96-0356
APPLICANT: EMBARCADERO CENTER ASSOCIATES
PARCEL ADDRESS: 20202 EMBARCADERO CENTER
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $920,632 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92
Public Comment

27) Hearing, discussion, and possible action involving:
APPLICATION 96-0357
APPLICANT: EMBARCADERO CENTER ASSOCIATES
PARCEL ADDRESS: 20202 EMBARCADERO CENTER
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $810,506 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 21, 1997

9:30 A.M. (ALL DAY cont.)

28) Hearing, discussion, and possible action involving:
APPLICATION 96-0358
APPLICANT: FOUR EMBARCADERO CENTER VENTURE
PARCEL ADDRESS: 20202 EMBARCADERO CENTER
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $193,665 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91
Public Comment

29) Hearing, discussion, and possible action involving:
APPLICATION 96-0359
APPLICANT: FOUR EMBARCADERO CENTER VENTURE
PARCEL ADDRESS: 20202 EMBARCADERO CENTER
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $217,099 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92
Public Comment

30) Hearing, discussion, and possible action involving:
APPLICATION 96-0360
APPLICANT: FOUR EMBARCADERO CENTER VENTURE
PARCEL ADDRESS: 20202 EMBARCADERO CENTER
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $322,213 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93
Public Comment

31) Hearing, discussion, and possible action involving:
APPLICATION 96-0361
APPLICANT: FOUR EMBARCADERO CENTER VENTURE
PARCEL ADDRESS: 20202 EMBARCADERO CENTER
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $366,056 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 93/94
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, May 21, 1997 at 9:40 a.m.

Present: Peter J. Fatooh, Ermelinda Trevino, and Alec Lambie

Quorum present

Chairperson: Peter J. Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
93-3	Three Embarcadero Center West	Continued to P.M.
93-4	One Embarcadero Center West	Continued to P.M.
93-5008	Two Embarcadero Center West	Continued to P.M.
94-2611	Two Embarcadero West	Continued to P.M.
95-398	Two Embarcadero Center West	Continued to P.M.
95-399	One Embarcadero Center West	Continued to P.M.
96-336	Three Embarcadero Center West	Continued to P.M.
96-337	Three Embarcadero Center West	Continued to P.M.
96-338	Three Embarcadero Center West	Continued to P.M.
96-339	Three Embarcadero Center West	Continued to P.M.
96-340	One Embarcadero Center West	Continued to P.M.
96-341	One Embarcadero Center West	Continued to P.M.
96-342	One Embarcadero Center West	Continued to P.M.
96-343	One Embarcadero Center West	Continued to P.M.
96-344	Embarcadero Center West	Continued to P.M.
96-345	One Embarcadero Center West	Continued to P.M.
96-346	Two Embarcadero Center West	Continued to P.M.
96-347	Two Embarcadero Center West	Continued to P.M.
96-348	Two Embarcadero Center West	Continued to P.M.
96-349	Two Embarcadero Center West	Continued to P.M.
96-350	One Embarcadero Center West	Continued to P.M.
96-351	One Embarcadero Center West	Continued to P.M.
96-352	One Embarcadero Center West	Continued to P.M.
96-353	One Embarcadero Center West	Continued to P.M.
96-354	Embarcadero Center Associates	Continued to P.M.
96-355	Embarcadero Center Associates	Continued to P.M.
96-356	Embarcadero Center Associates	Continued to P.M.
96-357	Embarcadero Center Associates	Continued to P.M.

No.	Name	Disposition
96-358	Four Embarcadero Center Venture	Continued to P.M.
96-359	Four Embarcadero Center Venture	Continued to P.M.
96-360	Four Embarcadero Center Venture	Continued to P.M.
96-361	Four Embarcadero Center Venture	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 9:55 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at 1:45 p.m.

Present: Peter J. Fatooh, Ermelinda Trevino and Alec Lambie

Quorum present

Chairperson: Peter J. Fatooh Presiding

The Journal of Proceedings for the hearing of May 20, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
93-3	Three Embarcadero Center West	Continued to 5/22
93-4	One Embarcadero Center West	Postponed
93-5008	Two Embarcadero Center West	Continued to 5/22
94-2611	Two Embarcadero West	Continued to 5/22
95-398	Two Embarcadero Center West	Continued to 5/22
95-399	One Embarcadero Center West	Postponed
96-336	Three Embarcadero Center West	Postponed
96-337	Three Embarcadero Center West	Postponed
96-338	Three Embarcadero Center West	Postponed
96-339	Three Embarcadero Center West	Postponed
96-340	One Embarcadero Center West	Postponed
96-341	One Embarcadero Center West	Postponed
96-342	One Embarcadero Center West	Postponed
96-343	One Embarcadero Center West	Postponed
96-344	Embarcadero Center West	Postponed
96-345	One Embarcadero Center West	Postponed
96-346	Two Embarcadero Center West	Postponed
96-347	Two Embarcadero Center West	Postponed

No.	Name	Disposition
96-348	Two Embarcadero Center West	Postponed
96-349	Two Embarcadero Center West	Postponed
96-350	One Embarcadero Center West	Postponed
96-351	One Embarcadero Center West	Postponed
96-352	One Embarcadero Center West	Postponed
96-353	One Embarcadero Center West	Postponed
96-354	Embarcadero Center Associates	Postponed
96-355	Embarcadero Center Associates	Postponed
96-356	Embarcadero Center Associates	Postponed
96-357	Embarcadero Center Associates	Postponed
96-358	Four Embarcadero Center Venture	Postponed
96-359	Four Embarcadero Center Venture	Postponed
96-360	Four Embarcadero Center Venture	Postponed
96-361	Four Embarcadero Center Venture	Postponed

RECESS

There being no further business, the Board, at the hour of 2:25 p.m., recessed to reconvene Thursday, May 22, 1997 at 9:30 a.m.

John L. Taylor MC
Clerk of the Board

Approved by Assessment Appeals Board No. 1 on May 22, 1997

3k

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

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#1
7/22 3/23/97

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MAY 22, 1997 & May 23, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

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1) Hearing, discussion, and possible action involving:
   APPLICATION 93-0003
   APPLICANT: THREE EMBARCADERO CENTER WEST
   PARCEL ADDRESS: 435 SACRAMENTO ST.
   TOPIC:
   CURRENT ASSESSMENT: $2,646,559 - APPLICANT'S OPINION: $1,000
   TAXABLE YEAR: 93/94
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 93-0004
   APPLICANT: ONE EMBARCADERO CENTER WEST
   PARCEL ADDRESS: 375 BATTERY STREET
   TOPIC:
   CURRENT ASSESSMENT: $815,376 - APPLICANT'S OPINION: $400,000
   TAXABLE YEAR: 93/94
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 96-0336
   APPLICANT: THREE EMBARCADERO CENTER WEST
   PARCEL ADDRESS: 475 SACRAMENTO ST.
   TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
   CURRENT ASSESSMENT: $296,660 - APPLICANT'S OPINION: $0
   TAXABLE YEAR: 90/91
   Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 22, 1997 & May 23, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0337
APPLICANT: THREE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 475 SACRAMENTO ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $513,865 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-0338
APPLICANT: THREE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 475 SACRAMENTO ST.
TOPIC:
CURRENT ASSESSMENT: $537,839 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0339
APPLICANT: THREE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 475 SACRAMENTO ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $552,953 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 93/94
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0340
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 333 BATTERY ST.
TOPIC:
CURRENT ASSESSMENT: $3,322,371 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 94/95
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 22, 1997 & May 23, 1997

9:30 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0341
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 333 BATTERY ST.
TOPIC:
CURRENT ASSESSMENT: $3,266,132 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 95/96
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 96-0342
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 333 BATTERY ST.
TOPIC:
CURRENT ASSESSMENT: $3,927,000 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 96-0343
~~APPLICANT: ONE EMBARCADERO CENTER WEST~~
PARCEL ADDRESS: 333 BATTERY ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $3,891,842 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 96-0344
APPLICANT: EMBARCADERO CENTER WEST
PARCEL ADDRESS: 333 BATTERY ST.
TOPIC:
CURRENT ASSESSMENT: $3,169,904 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 22, 1997 & May 23, 1997

9:30 A.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0345
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 333 BATTERY ST.
TOPIC:
CURRENT ASSESSMENT: $3,662,365 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 93/94
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 96-0346
APPLICANT: TWO EMBARCADERO CENTER WEST
PARCEL ADDRESS: 325 BATTERY ST.
TOPIC:
CURRENT ASSESSMENT: $3,898,844 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 96-0347
APPLICANT: TWO EMBARCADERO CENTER WEST
PARCEL ADDRESS: 325 BATTERY ST.
TOPIC:
CURRENT ASSESSMENT: $3,805,627 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, May 22, 1997 at 9:40 a.m.

Present: Peter J. Fatooh, Ermelinda Trevino, and Alec Lambie

Quorum present

Chairperson: Peter J. Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
93-3	Three Embarcadero Center West	Postponed
93-4	One Embarcadero Center West	Postponed
93-5008	Two Embarcadero Center West	Continued to P.M.
94-2611	Two Embarcadero West	Postponed
95-398	Two Embarcadero Center West	Postponed
95-399	One Embarcadero Center West	Postponed
96-336	Three Embarcadero Center West	Postponed
96-337	Three Embarcadero Center West	Postponed
96-338	Three Embarcadero Center West	Postponed
96-339	Three Embarcadero Center West	Postponed
96-340	One Embarcadero Center West	Postponed
96-341	One Embarcadero Center West	Postponed
96-342	One Embarcadero Center West	Postponed
96-343	One Embarcadero Center West	Postponed
96-344	Embarcadero Center West	Postponed
96-345	One Embarcadero Center West	Postponed
96-346	Two Embarcadero Center West	Postponed
96-347	Two Embarcadero Center West	Postponed
96-348	Two Embarcadero Center West	Postponed
96-349	Two Embarcadero Center West	Postponed
96-350	One Embarcadero Center West	Postponed
96-351	One Embarcadero Center West	Postponed
96-352	One Embarcadero Center West	Postponed
96-353	One Embarcadero Center West	Postponed
96-354	Embarcadero Center Associates	Postponed
96-355	Embarcadero Center Associates	Postponed
96-356	Embarcadero Center Associates	Postponed
96-357	Embarcadero Center Associates	Postponed

No.	Name	Disposition
96-358	Four Embarcadero Center Venture	Postponed
96-359	Four Embarcadero Center Venture	Postponed
96-360	Four Embarcadero Center Venture	Postponed
96-361	Four Embarcadero Center Venture	Postponed

RECESS

There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at 1:50 p.m.

Present: Peter J. Fatooh, Ermelinda Trevino and Alec Lambie

Quorum present

Chairperson: Peter J. Fatooh Presiding

The Journal of Proceedings for the hearing of May 21, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
93-5008	Two Embarcadero Center West	Continued to 5/23

RECESS

There being no further business, the Board, at the hour of 3:00 p.m., recessed to reconvene Friday, May 23, 1997 at 9:30 a.m.

John L. Taylor
Clerk of the Board

Approved by Assessment Appeals Board No. 1 on May 23, 1997

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, May 23, 1997 at 9:40 a.m.

Present: Peter J. Fatooh, Ermelinda Trevino, and Alec Lambie

Quorum present

Chairperson: Peter J. Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
93-5008	Two Embarcadero Center West	Continued to P.M.

Appraisers Cano and Chin, representing the Assessor on 93-5008, informed the Board they would not be present at the scheduled afternoon hearing.

RECESS

There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at 1:40 p.m.

Present: Peter J. Fatooh, Ermelinda Trevino and Alec Lambie

Quorum present

Chairperson: Peter J. Fatooh Presiding

The Journal of Proceedings for the hearing of May 22, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
93-5008	Two Embarcadero Center West	*Continued to 5/28/97

*Due to absence of appraisers.

RECESS

There being no further business, the Board, at the hour of 2:15 p.m., recessed to reconvene Tuesday, May 27, 1997 at 9:30 a.m.

John L. Taylor
Clerk of the Board

Approved by Assessment Appeals Board No. 1 on May 27, 1997

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ASSESSMENT APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MAY 27, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

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9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 96-0283
APPLICANT: GEORGE H. OLSEN, JR.
PARCEL ADDRESS: 1067 O'FARRELL ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,353,248 - APPLICANT'S OPINION: $844,752
TAXABLE YEAR: 96/97
Public Comment

~~2) Hearing, discussion, and possible action involving:~~
APPLICATION 96-0284
APPLICANT: GEORGE H. OLSEN, JR.
PARCEL ADDRESS: 945 VAN NESS AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $6,005,469 - APPLICANT'S OPINION: $3,763,006
TAXABLE YEAR: 96/97
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 96-0334
APPLICANT: GOLDEN GATE YACHT CLUB
PARCEL ADDRESS: 1 YACHT RD.
TOPIC:
CURRENT ASSESSMENT: $476,212 - APPLICANT'S OPINION: $291,720
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 27, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0367
APPLICANT: EMIKO HIROTANI
PARCEL ADDRESS: 300 3RD ST. #1208
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $222,056 - APPLICANT'S OPINION: $195,000
TAXABLE YEAR: 96/97
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-0411
APPLICANT: SHELDON MILSTEIN
PARCEL ADDRESS: 471 UNION ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $754,629 - APPLICANT'S OPINION: $525,000
TAXABLE YEAR: 96/97
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0419
APPLICANT: POLLACK GROUPO LTD. & NICK'S LIGHTHOUSE
PARCEL ADDRESS: FISHERMAN'S WHARF, PIER OUSE
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $784,510 - APPLICANT'S OPINION: $227,312
TAXABLE YEAR: 96/97
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 96-1747
APPLICANT: VICTOR HUANG
PARCEL ADDRESS: 840 VAN NESS AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,216,165 - APPLICANT'S OPINION: $662,559
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M.

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0242
APPLICANT: HARIMA USA INC.
PARCEL ADDRESS: 553 CLAY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,832,523 - APPLICANT'S OPINION: $1,000,000
TAXABLE YEAR: 96/97
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 96-0243
APPLICANT: SIDNEY GOODWILL
PARCEL ADDRESS: 340 POST ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $8,641,951 - APPLICANT'S OPINION: $6,000,000
TAXABLE YEAR: 96/97
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 96-0244
APPLICANT: MYRNA FRIED
PARCEL ADDRESS: 3356 JACKSON ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $863,844 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 96/97
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 96-0246
APPLICANT: JUNG H. CHEN
PARCEL ADDRESS: 461 BUSH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,485,262 - APPLICANT'S OPINION: $1,500,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 27, 1997

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0249
APPLICANT: HERVE J. HUMLER
PARCEL ADDRESS: 1331 FRANCISCO ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $580,000 - APPLICANT'S OPINION: $450,000
TAXABLE YEAR: 96/97
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 96-0250
APPLICANT: JACQUES JANOT
PARCEL ADDRESS: 301 GRANT AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,650,000 - APPLICANT'S OPINION: $1,650,000
TAXABLE YEAR: 96/97
Public Comment

~~14) Hearing, discussion, and possible action involving:~~
APPLICATION 96-0251
APPLICANT: N JANOT JACQUES
PARCEL ADDRESS: 1909 SACRAMENTO ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,366,775 - APPLICANT'S OPINION: $900,000
TAXABLE YEAR: 96/97
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 96-0376
APPLICANT: SIDNEY GOODWILL
PARCEL ADDRESS: 431 SUTTER ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $3,276,031 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 27, 1997

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 96-0382
APPLICANT: CHHOTUBHAI PATEL
PARCEL ADDRESS: 40 5TH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,146,364 - APPLICANT'S OPINION: $1,200,000
TAXABLE YEAR: 96/97
Public Comment

17) Hearing, discussion, and possible action involving:
APPLICATION 96-2165
APPLICANT: KITT FAMILY LIMITED PARTNERSHIP
PARCEL ADDRESS: 2642 VAN NESS AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,356,636 - APPLICANT'S OPINION: $1,100,727
TAXABLE YEAR: 96/97
Public Comment

18) Hearing, discussion, and possible action involving:
APPLICATION 96-2166
APPLICANT: KITT FAMILY LIMITED PARTNERSHIP
PARCEL ADDRESS: 2642 VAN NESS AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,341,742 - APPLICANT'S OPINION: $1,071,032
TAXABLE YEAR: 95/96
Public Comment

19) Hearing, discussion, and possible action involving:
APPLICATION 96-2167
APPLICANT: KITT FAMILY LIMITED PARTNERSHIP
PARCEL ADDRESS: 2642 VAN NESS AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,326,000 - APPLICANT'S OPINION: $982,000
TAXABLE YEAR: 94/95
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, May 27, 1997 at 9:40 a.m.

Present: Peter J. Fatooh, Alec Lambie and Ermelinda Trevino

Quorum present

Chairperson: Ermelinda Trevino, Presiding

The Journal of Proceedings for the hearing of May 23, 1997 was approved as amended.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-1747	Victor Huang	Continued

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing a scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-283	George H. Olsen, Jr.	Denied (Withdrawn)
96-284	George H. Olsen, Jr.	Denied (Withdrawn)
96-334	Golden Gate Yacht Club	Postponed
96-367	Emiko Hirotani	Denied (Withdrawn)
96-411	Sheldon Milstein	Denied (No Show)
96-419	Pollack Group Ltd.	Denied (Withdrawn)

RECESS

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at 1:45 p.m.

Present: Peter J. Fatooh and Alec Lambie

Quorum present

Chairperson: Alec Lambie Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing a scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-242	Harima USA Inc.	Denied (Withdrawn)
96-243	Sidney Goodwill	Denied (Withdrawn)
96-244	Myrna Fried	Denied (Withdrawn)
96-246	Jung H. Chen	Denied (No Show)
96-249	Herve J. Humler	Denied (Withdrawn)
96-250	Jacques Janot	Denied (Withdrawn)
96-251	N Janot Jacques	Denied (Withdrawn)
96-376	Sidney Goodwill	Denied (Withdrawn)
96-382	Chhotubhai Patel	Denied (Withdrawn)
96-2165	Kitt Family Limited Partnership	Denied (Withdrawn)
96-2166	Kitt Family Limited Partnership	Denied (Withdrawn)
96-2167	Kitt Family Limited Partnership	Denied (Withdrawn)

RECESS

There being no further business, the Board, at the hour of 2:30 p.m., recessed to reconvene Wednesday, May 28, 1997 at 9:30 a.m.

John L. Taylor MC
Clerk of the Board

Approved by Assessment Appeals Board No. 1 on May 28, 1997

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MAY 28, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-0399
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 375 BATTERY ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $68,162,450 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 96-0326
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 375 BATTERY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $73,012,831 - APPLICANT'S OPINION: $40,000,000
TAXABLE YEAR: 96/97
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, May 28, 1997 at 9:45 a.m.

Present: Peter J. Fatooh, Ermelinda Trevino, and Alec Lambie

Quorum present

Chairperson: Peter J. Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
93-5008	Two Embarcadero Center West	Submitted

RECESS

There being no further business, the Board, at the hour of 11:30 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at 1:40 p.m.

Present: Peter J. Fatooh, Ermelinda Trevino and Alec Lambie

Quorum present

Chairperson: Peter J. Fatooh Presiding

The Journal of Proceedings for the hearing of May 27, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-346	Two Embarcadero Center West	A.V. Lowered (Assessor)
96-347	Two Embarcadero Center West	A.V. Lowered (Assessor)
96-348	Two Embarcadero Center West	A.V. Lowered (Assessor)
96-349	Two Embarcadero Center West	A.V. Lowered (Assessor)
94-2611	Two Embarcadero West	Continued

RECESS

There being no further business, the Board, at the hour of 2:07 p.m., recessed to reconvene Thursday, May 29, 1997 at 9:30 a.m.

John L. Taylor
Clerk of the Board

Approved by Assessment Appeals Board No. 1 on June 3, 1997

3k

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MAY 29, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 96-0379
APPLICANT: ARNOLD MILSTEIN
PARCEL ADDRESS: 2750 BROADWAY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,982,911 - APPLICANT'S OPINION: $1,100,000
TAXABLE YEAR: 96/97
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 96-0383
APPLICANT: CHHOTUBHAI PATEL
PARCEL ADDRESS: 1541 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,064,508 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 96/97
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 96-0384
APPLICANT: CHHOTUBAI PATEL
PARCEL ADDRESS: 387 ELLIS ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,028,966 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 96/97
Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 29, 1997

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0400
APPLICANT: LOREN E. AUFDENKAMP
PARCEL ADDRESS: 2151 SACRAMENTO ST. #4
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $741,989 - APPLICANT'S OPINION: $500,000
TAXABLE YEAR: 96/97
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-0401
APPLICANT: GEORGE BENSCH
PARCEL ADDRESS: 333 BUSH ST. 4104
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $570,018 - APPLICANT'S OPINION: $375,000
TAXABLE YEAR: 96/97
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0404
APPLICANT: DAHYABHAI R. PATEL
PARCEL ADDRESS: 2850 VAN NESS AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $3,600,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 96/97
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0405
APPLICANT: LOUIS SCHWARTZ
PARCEL ADDRESS: 2955 PIERCE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $595,874 - APPLICANT'S OPINION: $450,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 29, 1997

9:30 A.M. (ALL DAY cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0407
APPLICANT: WHARF ASSOCIATES
PARCEL ADDRESS: 590 BAY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $21,000,000 - APPLICANT'S OPINION: $13,000,000
TAXABLE YEAR: 96/97
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 96-0408
APPLICANT: ANTHONY XUERELO
PARCEL ADDRESS: 1890 SUTTER ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $4,921,714 - APPLICANT'S OPINION: $3,400,000
TAXABLE YEAR: 96/97
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 96-0409
APPLICANT: ZEIN YOUNTCHI
PARCEL ADDRESS: 1505 GOUGH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,800,000 - APPLICANT'S OPINION: $1,600,000
TAXABLE YEAR: 96/97
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 96-0433
APPLICANT: LEAVENWORTH--GREENWICH PROPS
PARCEL ADDRESS: 2200 LEAVENWORTH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $4,435,596 - APPLICANT'S OPINION: $2,800,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 29, 1997

9:30 A.M. (ALL DAY cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0434
APPLICANT: LEAVENWORTH--GREENWICH PROPS
PARCEL ADDRESS: 2222 LEAVENWORTH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,757,260 - APPLICANT'S OPINION: $1,700,000
TAXABLE YEAR: 96/97
Public Comment

The minutes for this meeting
are not available.

ASSESSMENT APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MAY 30, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 93-4468
APPLICANT: THE GAP INC.
PARCEL ADDRESS: 1 HARRISON STREET
TOPIC:
CURRENT ASSESSMENT: $17,874,512 - APPLICANT'S OPINION: $11,200,000
TAXABLE YEAR: 93/94
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 94-3026
APPLICANT: THE GAP INC.
PARCEL ADDRESS: 1 HARRISON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $18,232,002 - APPLICANT'S OPINION: $14,348,500
TAXABLE YEAR: 94/95
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1849
APPLICANT: THE GAP INC.
PARCEL ADDRESS: 1 HARRISON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $18,449,727 - APPLICANT'S OPINION: $14,348,500
TAXABLE YEAR: 95/96
Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 30, 1997

1:30 P.M.

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0389
APPLICANT: CHRONICLE PUBLISHING COMPANY
PARCEL ADDRESS: 275 5TH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $3,668,616 - APPLICANT'S OPINION: $1,000,000
TAXABLE YEAR: 96/97
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-0396
APPLICANT: DONNA L. NG
PARCEL ADDRESS: 1360 WASHINGTON ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $763,134 - APPLICANT'S OPINION: $662,403
TAXABLE YEAR: 96/97
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0421
APPLICANT: FIVE STAR PARKING
PARCEL ADDRESS: ST. MARY'S SQUARE
TOPIC:
CURRENT ASSESSMENT: $7,980,078 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 96/97
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0454
APPLICANT: SUPER PARK INCORPORATED
PARCEL ADDRESS: 4-SFX-480-06
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $1,484,294 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MAY 30, 1997

1:30 P.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 96-2115
APPLICANT: FIVE STAR PARKING
PARCEL ADDRESS: ST. MARY'S SQUARE GARAGE
TOPIC:
CURRENT ASSESSMENT: $1,818,000 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 96/97
Public Comment

The minutes for this meeting
are not available.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
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San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING ROOM 400A, 875 STEVENSON STREET

June 2, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 96-0264
APPLICANT: Jackie Ko
CURRENT ASSESSMENT$425,000-APPLICANT OPINION:$240,000
Board Members: Lambie, Fatooh, and Trevino

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 400A, 875 STEVENSON STREET
June 2, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 96-0264
APPLICANT: Jackie Ko
CURRENT ASSESSMENT$425,000-APPLICANT OPINION:$240,000
Board Members: Lambie, Fatooh, and Trevino

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
June 2, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION: 95-0317
APPLICANT: Fremont Investments
CURRENT ASSESSMENT: $6,148,649 - APPLICANT OPINION: $3,200,000
Board Members: Ronald Chun, Lawrence Lee, and Hayes Miles

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Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
JUNE 2, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

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1) Hearing, discussion, and possible action involving:
APPLICATION 96-0115
APPLICANT: FEE PROPERTIES II INC.
PARCEL ADDRESS: 1100 25TH ST.
TOPIC:
CURRENT ASSESSMENT: $78,432 - APPLICANT'S OPINION: $5,000
TAXABLE YEAR: 96/97
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 96-0240
APPLICANT: LDA ARCHITECTS, INC.
PARCEL ADDRESS: 1108 BRYANT ST.
TOPIC:
CURRENT ASSESSMENT: $612,987 - APPLICANT'S OPINION: $422,455
TAXABLE YEAR: 96/97
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 96-0390
APPLICANT: CHRONICLE PUBLISHING COMPANY
PARCEL ADDRESS:
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $6,167,701 - APPLICANT'S OPINION: $4,307,301
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 2, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0398
APPLICANT: JIN J. TAN
PARCEL ADDRESS: 318 ARGONAUT AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $127,186 - APPLICANT'S OPINION: $101,000
TAXABLE YEAR: 96/97
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-0412
APPLICANT: WINNIE'S DRESS MAKING
PARCEL ADDRESS: 6237 3RD ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $332,561 - APPLICANT'S OPINION: $173,000
TAXABLE YEAR: 96/97
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0426
APPLICANT: JOE JAKSA
PARCEL ADDRESS: 1128 INGERSON ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $81,898 - APPLICANT'S OPINION: $40,000
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M.

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0402
APPLICANT: ANTHONY P. DAVID
PARCEL ADDRESS: 15 6TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $919,467 - APPLICANT'S OPINION: $750,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 2, 1997

1:30 P.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0403
APPLICANT: MICHAEL H. GRANDIN
PARCEL ADDRESS: 537 10TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $526,000 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 96/97
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 96-0406
APPLICANT: LAN TRAN
PARCEL ADDRESS: 358 EL CAMINO DEL MAR
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,272,621 - APPLICANT'S OPINION: $850,000
TAXABLE YEAR: 96/97
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 96-0418
APPLICANT: BENSON K. LIU
PARCEL ADDRESS: 137 HAHN ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $171,171 - APPLICANT'S OPINION: $150,000
TAXABLE YEAR: 96/97
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 96-0432
APPLICANT: LOUIS CHAN
PARCEL ADDRESS: 45 BURNETT AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $576,655 - APPLICANT'S OPINION: $450,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 2, 1997

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0436
APPLICANT: DAVID A. KADISH
PARCEL ADDRESS: 67 CLARENDON AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $678,559 - APPLICANT'S OPINION: $450,000
TAXABLE YEAR: 96/97
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 96-0439
APPLICANT: JAMES WOO
PARCEL ADDRESS: 75 WOODACRE DR.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $535,864 - APPLICANT'S OPINION: $450,000
TAXABLE YEAR: 96/97
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 96-0431
APPLICANT: GUMPS
PARCEL ADDRESS: 135 POST ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $8,366,488 - APPLICANT'S OPINION: $1,800,000
TAXABLE YEAR: 96/97
Public Comment

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
JUNE 2, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 96-0240
APPLICANT: LDA ARCHITECTS, INC.
PARCEL ADDRESS: 1108 BRYANT ST.
TOPIC:
CURRENT ASSESSMENT: $612,987 - APPLICANT'S OPINION: $422,455
TAXABLE YEAR: 96/97
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 96-0390
APPLICANT: CHRONICLE PUBLISHING COMPANY
PARCEL ADDRESS:
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $6,167,701 - APPLICANT'S OPINION: $4,307,301
TAXABLE YEAR: 96/97
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 96-0398
APPLICANT: JIN J. TAN
PARCEL ADDRESS: 318 ARGONAUT AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $127,186 - APPLICANT'S OPINION: $101,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 2, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0412
APPLICANT: WINNIE'S DRESS MAKING
PARCEL ADDRESS: 6237 3RD ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $332,561 - APPLICANT'S OPINION: $173,000
TAXABLE YEAR: 96/97
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-0426
APPLICANT: JOE JAKSA
PARCEL ADDRESS: 1128 INGERSON ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $81,898 - APPLICANT'S OPINION: $40,000
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M.

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0402
APPLICANT: ANTHONY P. DAVID
PARCEL ADDRESS: 15 6TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $919,467 - APPLICANT'S OPINION: $750,000
TAXABLE YEAR: 96/97
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0403
APPLICANT: MICHAEL H. GRANDIN
PARCEL ADDRESS: 537 10TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $526,000 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0406
APPLICANT: LAN TRAN
PARCEL ADDRESS: 358 EL CAMINO DEL MAR
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,272,621 - APPLICANT'S OPINION: $850,000
TAXABLE YEAR: 96/97
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 96-0418
APPLICANT: BENSON K. LIU
PARCEL ADDRESS: 137 HAHN ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $171,171 - APPLICANT'S OPINION: $150,000
TAXABLE YEAR: 96/97
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 96-0432
APPLICANT: LOUIS CHAN
PARCEL ADDRESS: 45 BURNETT AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $576,655 - APPLICANT'S OPINION: $450,000
TAXABLE YEAR: 96/97
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 96-0436
APPLICANT: DAVID A. KADISH
PARCEL ADDRESS: 67 CLARENDON AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $678,559 - APPLICANT'S OPINION: $450,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 2, 1997

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0439
APPLICANT: JAMES WOO
PARCEL ADDRESS: 75 WOODACRE DR.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $535,864 - APPLICANT'S OPINION: $450,000
TAXABLE YEAR: 96/97
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 96-0431
APPLICANT: GUMPS
PARCEL ADDRESS: 135 POST ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $8,366,488 - APPLICANT'S OPINION: $1,800,000
TAXABLE YEAR: 96/97
Public Comment

The minutes for this meeting
are not available.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, June 2, 1997 at 9:35 a.m.

Present: Lawrence Lee, Ronald Chun, and Irma Ramirez-Tom

Quorum present

Chairperson: Ronald Chun, Presiding

The Journal of Proceedings for May 19, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-0115	Fee Properties II Inc.	Continued to P.M.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-0240	LDA Architects, Inc.	Denied (withdrawn)
96-0390	Chronicle Publishing Company	Denied (withdrawn)
96-0412	Winnie's Dress Making	Denied (withdrawn)
96-0426	Joe Jasksa	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 9:45 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Lawrence Lee, Elizabeth McQuiston, and Irma Ramirez-Tom

Quorum present

Chairperson: Irma Ramirez-Tom, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-0115	Fee Properties II Inc.	Continued

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-0402	Anthony P. David	Denied (withdrawn)
96-0403	Michael H. Grandin	Denied (withdrawn)
96-0406	Lan Tran	Denied (withdrawn)
96-0418	Benson K. Liu	Denied (no-show)
96-0432	Louis Chan	Denied (withdrawn)
96-0436	David A. Kadish	Denied (withdrawn)
96-0439	Hames Woo	Denied (withdrawn)
96-0431	Gumps	Postponed

RECESS

There being no further business, the Board, at the hour of 1:55 p.m., recessed to reconvene Monday, June 9, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for June 2, 1997 was approved as submitted on by Board 2 June 9, 1997.

ASSESSMENT APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JUNE 3, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 93-4395
APPLICANT: 100 SPEAR STREET OWNERS CORP.
PARCEL ADDRESS: 100 SPEAR STREET
TOPIC:
CURRENT ASSESSMENT: $56,181,600 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 93/94
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 94-2047
APPLICANT: 100 SPEAR ST. OWNERS
PARCEL ADDRESS: 100 SPEAR ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $57,305,232 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 94/95
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1681
APPLICANT: 100 SPEAR STREET OWNERS ASSOCIATION
PARCEL ADDRESS: 100 SPEAR ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $57,989,569 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 95/96
Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 3, 1997

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-1709
APPLICANT: 100 SPEAR STREET OWNERS CORPORATION
PARCEL ADDRESS: 100 SPEAR ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $58,633,253 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 96/97
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, June 3, 1997 at 9:50 a.m.

Present: Ermelinda Trevino, Peter J. Fatooh and Hayes D. Miles

Quorum present

Chairperson: Ermelinda Trevino, Presiding

The Board reviewed a postponement request from VIACOM Cablevision. The Board took no action and ordered the request to be rescheduled with both the Assessor and the applicant present.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
93-4395	100 Spear Street Owners	Continued to P.M.
94-2047	100 Spear Street Owners	Continued to P.M.
95-1681	100 Spear Street Owners	Continued to P.M.
96-1709	100 Spear Street Owners	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:40 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at 1:30 p.m.

Present: Ermelinda Trevino, Peter J. Fatooh and Hayes D. Miles

Quorum present

Chairperson: Alec Lambie Presiding

The Journal of Proceedings for the hearing of May 28, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
93-4395	100 Spear Street Owners	Continued
94-2047	100 Spear Street Owners	Postponed
95-1681	100 Spear Street Owners	Postponed
96-1709	100 Spear Street Owners	Postponed

RECESS

There being no further business, the Board, at the hour of 3:15 p.m., recessed to reconvene Wednesday, June 4, 1997 at 9:30 a.m.

John L. Taylor
Clerk of the Board

^Approved by Assessment Appeals Board No. 1 on June 4, 1997

3k

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JUNE 4, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 96-0424
APPLICANT: VIVIENNE W. IP
PARCEL ADDRESS: 417 GRANT AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,252,750 - APPLICANT'S OPINION: $985,000
TAXABLE YEAR: 96/97
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 96-0435
APPLICANT: GOODMAN REVOCABLE TR.
PARCEL ADDRESS: 2290 VALLEJO ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,564,984 - APPLICANT'S OPINION: $1,050,000
TAXABLE YEAR: 96/97
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 96-0437
APPLICANT: BRUCE A. MANN
PARCEL ADDRESS: 2411 WASHINGTON ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $934,361 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 96/97
Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 4, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0438
APPLICANT: JOHN D. MCGRAW
PARCEL ADDRESS: 2254 GREEN ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $865,342 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 96/97
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-0444
APPLICANT: FUMIKO URIU
PARCEL ADDRESS: 1 DANIEL BURNHAM CT. #802
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $191,268 - APPLICANT'S OPINION: $165,500
TAXABLE YEAR: 96/97
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0457
APPLICANT: PRIME TIME CONVENIENCE
PARCEL ADDRESS: 253 3RD ST.
TOPIC:
CURRENT ASSESSMENT: $222,470 - APPLICANT'S OPINION: $135,706
TAXABLE YEAR: 96/97
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0480
APPLICANT: GEORGE P. LAM
PARCEL ADDRESS: 610 LEAVENWORTH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,203,880 - APPLICANT'S OPINION: $1,600,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 4, 1997

9:30 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0481
APPLICANT: GEORGE P. LAM
PARCEL ADDRESS: 156 8TH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $656,783 - APPLICANT'S OPINION: $450,000
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M.

9) Hearing, discussion, and possible action involving:
APPLICATION 96-0448
APPLICANT: COMDISCO, INC.
PARCEL ADDRESS: VARIOUS
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $27,121,400 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 96/97
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 96-0464
APPLICANT: MARKBOROUGH CALIFORNIA PROPERTIES INC.
PARCEL ADDRESS: 575 MISSION ST. NC.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,500,000 - APPLICANT'S OPINION: $1,300,000
TAXABLE YEAR: 96/97
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 96-0465
APPLICANT: MARKBOROUGH PROPERTIES CALIFORNIA INC.
PARCEL ADDRESS: 101 2ND ST. NC.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $3,300,000 - APPLICANT'S OPINION: $1,330,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 4, 1997

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0466
APPLICANT: MARKBOROUGH CALIFORNIA PROPERTIES INC.
PARCEL ADDRESS: 101 2ND ST. NC.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,000,000 - APPLICANT'S OPINION: $450,000
TAXABLE YEAR: 96/97
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 96-0467
APPLICANT: MARKBOROUGH CALIFORNIA PROPERTIES INC.
PARCEL ADDRESS: 101 2ND ST. NC.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,400,000 - APPLICANT'S OPINION: $1,050,000
TAXABLE YEAR: 96/97
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 96-0486
APPLICANT: PATIRIS APARTMENTS
PARCEL ADDRESS: 444 HYDE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,102,906 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 96/97
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, June 4, 1997 at 9:55 a.m.

Present: Peter J. Fatooh, Ermelinda Trevino, and Alec Lambie

Quorum present

Chairperson: Alec Lambie Presiding

The Journal of Proceedings for the hearing of June 3, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-424	Vivienne W. Ip	Denied (No Show)
96-435	Goodman Revocable Tr.	Denied (Withdrawn)
96-437	Bruce A. Mann	Denied (Withdrawn)
96-438	John D. McGraw	Denied (Withdrawn)
96-444	Fumiko Uriu	Denied (Withdrawn)
96-457	Prime Time Convenience	Denied (Withdrawn)
96-480	George P. Lam	Denied (Withdrawn)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-481	George P. Lam	Denied

RECESS

There being no further business, the Board, at the hour of 10:30 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at 2:10 p.m.

Present: Peter J. Fatooh, Ermelinda Trevino and Alec Lambie

Quorum present

Chairperson: Alec Lambie Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing a scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-448	COMDISCO INC.	Denied (Withdrawn)
96-486	Patiris Apartments	Denied (Withdrawn)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-464	Markborough California Prop.	Submitted
96-465	Markborough Properties Calif.	Submitted
96-466	Markborough California Prop.	Submitted
96-467	Markborough California Prop.	Submitted

RECESS

There being no further business, the Board, at the hour of 3:55 p.m., recessed to reconvene Friday, June 6, 1997 at 9:30 a.m.

John L. Taylor
Clerk of the Board

3k

ASSESSMENT APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

5/97

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JUNE 5, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 96-0001
APPLICANT: ANA HOTELS SAN FRANCISCO, INC.
PARCEL ADDRESS: 50 3RD ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $75,041,261 - APPLICANT'S OPINION: $71,041,261
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 96-1454
APPLICANT: ANA HOTELS SAN FRANCISCO, INC.
PARCEL ADDRESS: 50 3RD ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $88,300,368 - APPLICANT'S OPINION: $8,830,036
TAXABLE YEAR: 96/97
Public Comment

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The minutes for this meeting
are not available.

ASSESSMENT APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JUNE 6, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
   APPLICATION 96-0077
   APPLICANT: 2001 LOMBARD ASSOCIATES
   PARCEL ADDRESS: 2001 LOMBARD ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $1,808,492 - APPLICANT'S OPINION: $1,300,000
   TAXABLE YEAR: 96/97
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 96-0086
   APPLICANT: HOUSING CORPS. INC. & ASSOCIATES
   PARCEL ADDRESS: 601 O'FARRELL ST.
   TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
   CURRENT ASSESSMENT: $2,300,000 - APPLICANT'S OPINION: $1,850,000
   TAXABLE YEAR: 95/96
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 96-0088
   APPLICANT: NORTH BEACH LEATHER INTERNATIONAL
   PARCEL ADDRESS: 1335 COLUMBUS AVE.
   TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
   CURRENT ASSESSMENT: $1,144,440 - APPLICANT'S OPINION: $828,432
   TAXABLE YEAR: 96/97
   Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 6, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0089
APPLICANT: NORTH BEACH LEATHER INTERNATIONAL INC.
PARCEL ADDRESS: 1363 COLUMBUS AVE. NC.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,190,217 - APPLICANT'S OPINION: $1,179,056
TAXABLE YEAR: 96/97
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-0325
APPLICANT: VICTOR M. ROBLES
PARCEL ADDRESS: 43 FAIR AVE.
TOPIC:
CURRENT ASSESSMENT: $70,000 - APPLICANT'S OPINION: $45,000
TAXABLE YEAR: 96/97
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0511
APPLICANT: CONSOLIDATED THEATERS INC.
PARCEL ADDRESS: 1529 POLK ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,834,171 - APPLICANT'S OPINION: $967,263
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M.

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0501
APPLICANT: RICHARD C. LEE
PARCEL ADDRESS: 795 GEARY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,619,502 - APPLICANT'S OPINION: $1,500,000
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0502
APPLICANT: 183 TOWNSEND CORPORATION
PARCEL ADDRESS: 175 TOWNSEND ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,765,639 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 96/97
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 96-0503
APPLICANT: WILSON C. KAM
PARCEL ADDRESS: 965 GEARY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,870,027 - APPLICANT'S OPINION: $1,300,000
TAXABLE YEAR: 96/97
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 96-0507
APPLICANT: PAUL Y. YUNG
PARCEL ADDRESS: 1090 MONTGOMERY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,235,234 - APPLICANT'S OPINION: $900,000
TAXABLE YEAR: 96/97
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 96-0508
APPLICANT: C KWANG
PARCEL ADDRESS: 200 VAN NESS AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,196,616 - APPLICANT'S OPINION: $900,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 6, 1997

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0510
APPLICANT: FIRST CALIFORNIA INVESTMENTS
PARCEL ADDRESS: 325 BROADWAY
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,037,895 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 96/97
Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, June 6, 1997 at 9:45 a.m.

Present: Peter Fatooh, Hayes Miles, and Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-0088	North Beach Leather International	A.V. Lowered (Board)
96-0089	North Beach Leather International	A.V. Lowered (Board)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-0077	2001 Lomard Associates	Denied (withdrawn)
96-0086	Housing Corps. Inc. and Associates	Denied (withdrawn)
96-0325	Victor M. Robles	Denied (withdrawn)
96-0511	Consolidated Theaters Inc.	Denied (withdrawn)
96-0501	Richard C. Lee	Denied (withdrawn)
96-0502	183 Townsend Corp.	Denied (withdrawn)
96-0503	Wilson Kam	Denied (withdrawn)
96-0507	Paul Y. Yung	Denied (withdrawn)
96-0508	C Kwang	Denied (withdrawn)
96-0510	First California Investments	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 10:30 a.m., recessed to reconvene Monday, June 9, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for June 6, 1997 was approved as submitted by Board 1 on June 12, 1997.

AMENDED
JUN 0 3 1997

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 400A, 875 STEVENSON STREET
June 9, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 96-0264
APPLICANT: Jackie Ko
CURRENT ASSESSMENT$425,000-APPLICANT OPINION:$240,000
Board Members: Reese, Fatooh, and Miles

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875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
JUNE 9, 1997

9/97

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 95-2287
APPLICANT: CHEVITOS
PARCEL ADDRESS: 370 GOLDEN GATE AVE.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $31,500 - APPLICANT'S OPINION: $26,500
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-2360
APPLICANT: UNIVERSAL PHOTOGRAPHIC
PARCEL ADDRESS: 627 JACKSON ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $67,042 - APPLICANT'S OPINION: $6,208
TAXABLE YEAR: 96/97
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 96-0300
APPLICANT: TANYA'S CAFE
PARCEL ADDRESS: 661 CLAY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $91,337 - APPLICANT'S OPINION: $32,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 9, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0305
APPLICANT: NEW 6TH STREET MARKET
PARCEL ADDRESS: 96 6TH ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $71,431 - APPLICANT'S OPINION: $200
TAXABLE YEAR: 96/97
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-0312
APPLICANT: HARAMIS/TWM
PARCEL ADDRESS: 270 COLUMBUS AVE.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $415,970 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0313
APPLICANT: HARAMIS/TWM
PARCEL ADDRESS: 270 COLUMBUS AVE.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $415,938 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 93/94
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0314
APPLICANT: HARAMIS/TWM
PARCEL ADDRESS: 270 COLUMBUS AVE.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $322,516 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 94/95
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 9, 1997

9:30 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0315
APPLICANT: HARAMIS/TWM
PARCEL ADDRESS: 270 COLUMBUS AVE.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $335,114 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 95/96
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 96-0445
APPLICANT: SHING LAM
PARCEL ADDRESS: 2103 CLEMENT ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $806,575 - APPLICANT'S OPINION: $606,000
TAXABLE YEAR: 96/97
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 96-0446
APPLICANT: FLAIR DIVERSIFIED PROPERTIES
PARCEL ADDRESS: 400 ALABAMA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,600,000 - APPLICANT'S OPINION: $2,250,000
TAXABLE YEAR: 96/97
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 96-0449
APPLICANT: TRAVIS & PON
PARCEL ADDRESS: 2001 FILLMORE ST. STE. A
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $42,725 - APPLICANT'S OPINION: $24,000
TAXABLE YEAR: 96/97
Public Comment

9:30 A.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0450
APPLICANT: ELAINE K. HOM
PARCEL ADDRESS: 65 THRIFT ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $95,000 - APPLICANT'S OPINION: $50,000
TAXABLE YEAR: 96/97
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 96-0461
APPLICANT: SUN W. DONG
PARCEL ADDRESS: 418 8TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $544,129 - APPLICANT'S OPINION: $495,000
TAXABLE YEAR: 96/97
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 96-0462
APPLICANT: RUBY CHINN
PARCEL ADDRESS: 626 10TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $603,591 - APPLICANT'S OPINION: $446,666
TAXABLE YEAR: 96/97
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 96-0468
APPLICANT: DIANA H. LIU
PARCEL ADDRESS: 422 44TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $668,663 - APPLICANT'S OPINION: $564,700
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 9, 1997

1:30 P.M.

16) Hearing, discussion, and possible action involving:
APPLICATION 96-0469
APPLICANT: H & W INVESTMENT CO.
PARCEL ADDRESS: 890 TARAVAL ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $920,855 - APPLICANT'S OPINION: $500,000
TAXABLE YEAR: 96/97
Public Comment

17) Hearing, discussion, and possible action involving:
APPLICATION 96-0470
APPLICANT: LUCKY FORTUNE SEAFOOD RESTAURANT
PARCEL ADDRESS: 5715 GEARY BLVD.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $115,915 - APPLICANT'S OPINION: $20,000
TAXABLE YEAR: 96/97
Public Comment

18) Hearing, discussion, and possible action involving:
APPLICATION 96-0474
APPLICANT: CANAAN G. XIN
PARCEL ADDRESS: 1771 19TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $272,770 - APPLICANT'S OPINION: $240,000
TAXABLE YEAR: 96/97
Public Comment

19) Hearing, discussion, and possible action involving:
APPLICATION 96-0479
APPLICANT: GEORGE P. LAM
PARCEL ADDRESS: 3520 BALBOA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $950,000 - APPLICANT'S OPINION: $750,000
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M. (cont.)

20) Hearing, discussion, and possible action involving:
APPLICATION 96-0490
APPLICANT: KIM S. LEE
PARCEL ADDRESS: 1595 FAIRFAX AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $863,859 - APPLICANT'S OPINION: $486,997
TAXABLE YEAR: 96/97
Public Comment

21) Hearing, discussion, and possible action involving:
APPLICATION 96-0496
APPLICANT: CALIFORNIA BEVERAGE CO.
PARCEL ADDRESS: 2550 CESAR CHAVEZ ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $3,276,119 - APPLICANT'S OPINION: $1,300,000
TAXABLE YEAR: 96/97
Public Comment

22) Hearing, discussion, and possible action involving:
APPLICATION 96-0497
APPLICANT: WALLACE A. DONG
PARCEL ADDRESS: 3030 BRODERICK
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,504,058 - APPLICANT'S OPINION: $900,000
TAXABLE YEAR: 96/97
Public Comment

23) Hearing, discussion, and possible action involving:
APPLICATION 96-0500
APPLICANT: SIRIUS INVESTMENT CORP.
PARCEL ADDRESS: 2540 NEWHALL ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,716,647 - APPLICANT'S OPINION: $1,000,000
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M. (cont.)

24) Hearing, discussion, and possible action involving:
APPLICATION 96-0505
APPLICANT: MONICA HUJAZI
PARCEL ADDRESS: 994 GUERRERO ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,299,516 - APPLICANT'S OPINION: $800,000
TAXABLE YEAR: 96/97
Public Comment

25) Hearing, discussion, and possible action involving:
APPLICATION 96-0506
APPLICANT: TZANG S. CHEN
PARCEL ADDRESS: 3900 GEARY BLVD.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,886,538 - APPLICANT'S OPINION: $1,300,000
TAXABLE YEAR: 96/97
Public Comment

26) Hearing, discussion, and possible action involving:
APPLICATION 96-0509
APPLICANT: LO, LO
PARCEL ADDRESS: 1560 NORIEGA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,069,544 - APPLICANT'S OPINION: $1,600,000
TAXABLE YEAR: 96/97
Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, June 9, 1997 at 9:45 a.m.

Present: Hayes Miles and Robert Reese

Quorum present

Chairperson: Hayes Miles, Presiding

The following listed application(s) for change in the assessed valuation of property affecting the Assessment Roll for various years, having been taken under submission on an earlier date, were discussed in chambers. The Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-0264	Jackie Ko	A.V. Lowered (Board)

RECESS

There being no further business, the Board, at the hour of 11:05 a.m., recessed to reconvene Wednesday, June 11, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for June 9, 1997 was approved as submitted by Board 1 on June 12, 1997.

AMENDED
JUN 03 1997

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
JUNE 9, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-2287
APPLICANT: CHEVITOS
PARCEL ADDRESS: 370 GOLDEN GATE AVE.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $31,500 - APPLICANT'S OPINION: $26,500
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-2360
APPLICANT: UNIVERSAL PHOTOGRAPHIC
PARCEL ADDRESS: 627 JACKSON ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $67,042 - APPLICANT'S OPINION: $6,208
TAXABLE YEAR: 96/97
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 96-0115
APPLICANT: FEE PROPERTIES II INC.
PARCEL ADDRESS: 1100 25TH ST.
TOPIC:
CURRENT ASSESSMENT: $78,432 - APPLICANT'S OPINION: $5,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 9, 1997

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0300
APPLICANT: TANYA'S CAFE
PARCEL ADDRESS: 661 CLAY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $91,337 - APPLICANT'S OPINION: $32,000
TAXABLE YEAR: 96/97
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-0305
APPLICANT: NEW 6TH STREET MARKET
PARCEL ADDRESS: 96 6TH ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $71,431 - APPLICANT'S OPINION: $200
TAXABLE YEAR: 96/97
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0312
APPLICANT: HARAMIS/TWM
PARCEL ADDRESS: 270 COLUMBUS AVE.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $415,970 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0313
APPLICANT: HARAMIS/TWM
PARCEL ADDRESS: 270 COLUMBUS AVE.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $415,938 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 93/94
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 9, 1997

9:30 A.M. (ALL DAY cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0314
APPLICANT: HARAMIS/TWM
PARCEL ADDRESS: 270 COLUMBUS AVE.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $322,516 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 94/95
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 96-0315
APPLICANT: HARAMIS/TWM
PARCEL ADDRESS: 270 COLUMBUS AVE.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $335,114 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 95/96
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 96-0445
APPLICANT: SHING LAM
PARCEL ADDRESS: 2103 CLEMENT ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $806,575 - APPLICANT'S OPINION: $606,000
TAXABLE YEAR: 96/97
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 96-0446
APPLICANT: FLAIR DIVERSIFIED PROPERTIES
PARCEL ADDRESS: 400 ALABAMA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,600,000 - APPLICANT'S OPINION: $2,250,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 9, 1997

9:30 A.M. (ALL DAY cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0449
APPLICANT: TRAVIS & PON
PARCEL ADDRESS: 2001 FILLMORE ST. STE. A
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $42,725 - APPLICANT'S OPINION: $24,000
TAXABLE YEAR: 96/97
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 96-0450
APPLICANT: ELAINE K. HOM
PARCEL ADDRESS: 65 THRIFT ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $95,000 - APPLICANT'S OPINION: $50,000
TAXABLE YEAR: 96/97
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 96-0461
APPLICANT: SUN W. DONG
PARCEL ADDRESS: 418 8TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $544,129 - APPLICANT'S OPINION: $495,000
TAXABLE YEAR: 96/97
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 96-0462
APPLICANT: RUBY CHINN
PARCEL ADDRESS: 626 10TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $603,591 - APPLICANT'S OPINION: $446,666
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 9, 1997

9:30 A.M. (ALL DAY cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 96-0468
APPLICANT: DIANA H. LIU
PARCEL ADDRESS: 422 44TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $668,663 - APPLICANT'S OPINION: $564,700
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M.

17) Hearing, discussion, and possible action involving:
APPLICATION 96-0469
APPLICANT: H & W INVESTMENT CO.
PARCEL ADDRESS: 890 TARAVAL ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $920,855 - APPLICANT'S OPINION: $500,000
TAXABLE YEAR: 96/97
Public Comment

18) Hearing, discussion, and possible action involving:
APPLICATION 96-0470
APPLICANT: LUCKY FORTUNE SEAFOOD RESTAURANT
PARCEL ADDRESS: 5715 GEARY BLVD.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $115,915 - APPLICANT'S OPINION: $20,000
TAXABLE YEAR: 96/97
Public Comment

19) Hearing, discussion, and possible action involving:
APPLICATION 96-0474
APPLICANT: CANAAN G. XIN
PARCEL ADDRESS: 1771 19TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $272,770 - APPLICANT'S OPINION: $240,000
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M. (cont.)

20) Hearing, discussion, and possible action involving:
APPLICATION 96-0479
APPLICANT: GEORGE P. LAM
PARCEL ADDRESS: 3520 BALBOA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $950,000 - APPLICANT'S OPINION: $750,000
TAXABLE YEAR: 96/97
Public Comment

21) Hearing, discussion, and possible action involving:
APPLICATION 96-0490
APPLICANT: KIM S. LEE
PARCEL ADDRESS: 1595 FAIRFAX AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $863,859 - APPLICANT'S OPINION: $486,997
TAXABLE YEAR: 96/97
Public Comment

22) Hearing, discussion, and possible action involving:
APPLICATION 96-0496
APPLICANT: CALIFORNIA BEVERAGE CO.
PARCEL ADDRESS: 2550 CESAR CHAVEZ ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $3,276,119 - APPLICANT'S OPINION: $1,300,000
TAXABLE YEAR: 96/97
Public Comment

23) Hearing, discussion, and possible action involving:
APPLICATION 96-0497
APPLICANT: WALLACE A. DONG
PARCEL ADDRESS: 3030 BRODERICK
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,504,058 - APPLICANT'S OPINION: $900,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 9, 1997

1:30 P.M. (cont.)

24) Hearing, discussion, and possible action involving:
APPLICATION 96-0500
APPLICANT: SIRIUS INVESTMENT CORP.
PARCEL ADDRESS: 2540 NEWHALL ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,716,647 - APPLICANT'S OPINION: $1,000,000
TAXABLE YEAR: 96/97
Public Comment

25) Hearing, discussion, and possible action involving:
APPLICATION 96-0505
APPLICANT: MONICA HUJAZI
PARCEL ADDRESS: 994 GUERRERO ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,299,516 - APPLICANT'S OPINION: $800,000
TAXABLE YEAR: 96/97
Public Comment

26) Hearing, discussion, and possible action involving:
APPLICATION 96-0506
APPLICANT: TZANG S. CHEN
PARCEL ADDRESS: 3900 GEARY BLVD.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,886,538 - APPLICANT'S OPINION: $1,300,000
TAXABLE YEAR: 96/97
Public Comment

27) Hearing, discussion, and possible action involving:
APPLICATION 96-0509
APPLICANT: LO, LO
PARCEL ADDRESS: 1560 NORIEGA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,069,544 - APPLICANT'S OPINION: $1,600,000
TAXABLE YEAR: 96/97
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, June 9, 1997 at 9:35 a.m.

Present: Lawrence Lee, Ronald Chun, and Irma Ramirez-Tom

Quorum present

Chairperson: Ronald Chun, Presiding

The Journal of Proceedings for June 2, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-0115	Fee Properties II Inc.	A.V. Lowered (Board)
96-0446	Flair Diversified Properties	A.V. Lowered (Board)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-2287	Chevitos	Continued
95-2360	Universal Photographic	Denied (withdrawn)
96-0300	Tanya's Café	Denied (withdrawn)
96-0305	New 6th Street Market	Denied (no-show)
96-0312	Haramis/TWM	Denied (no-show)
96-0313	Haramis/TWM	Denied (no-show)
96-0314	Haramis/TWM	Denied (no-show)
96-0315	Haramis/TWM	Denied (no-show)
96-0445	Shing Lam	Postponed
96-0449	Travis And Pon	Denied (withdrawn)
96-0450	Elaine K Hom	Denied (withdrawn)
96-0461	Sun W. Dong	Denied (withdrawn)

No.	Name	Disposition
96-0462	Ruby Chinn	Denied (withdrawn)
96-0468	Diana H. Liu	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 10:50 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Lawrence Lee, Elizabeth McQuiston, and Irma Ramirez-Tom

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-0469	H and W Investments Co.	Continued (to 6-16-97)
96-0470	Lucky Fortune Seafood Restaurant	Continued (to 6-23-97)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-0474	Canaan G. Xin	Denied (no-show)
96-0479	George P. Lam	Denied (withdrawn)
96-0490	Kim S. Lee	Denied (withdrawn)
96-0496	California Beverage Co.	Denied (withdrawn)
96-0497	Wallace A. Dong	Denied (withdrawn)
96-0500	Sirus Investment Corp.	Denied (withdrawn)
96-0505	Monica Hujazi	Denied (withdrawn)
96-0506	Tzang S. Chen	Denied (withdrawn)
96-0509	Lo Lo	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 2:15 p.m., recessed to reconvene Monday, June 16, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for June 9, 1997 was approved as submitted on June 16, 1997 by Board 2.

The agenda for this meeting
is not available.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, June 11, 1997 at 1:30 p.m.

Present: Peter J. Fatooh, Ermelinda Trevino and Hayes D. Miles

Quorum present

Chairperson: Peter J. Fatooh, Presiding

The Board heard testimony from the Applicant and Assessor regarding a request for postponement of the August 12th through 22nd hearings scheduled for the following applications:

No.	Name
91-50 through 91-58	VIACOM CABLEVISION
91-749 through 91-752	VIACOM CABLEVISION
92-131	VIACOM CABLEVISION
92-132	TV SIGNAL CORPORATION
92-133	VIACOM CABLEVISION
92-134	TELE-VUE SYSTEMS INC.
93-3270	TELE-VUE SYSTEMS, INC.
93-3271	TV SIGNAL CORPORATION
93-3272	VIACOM CABLEVISION
94-2956 through 94-2957	VIACOM CABLEVISION
95-1264	VIACOM CABLEVISION
95-1265	VIACOM CABLEVISION

A Stipulation and Mutual Agreement to extend the time for hearing and determination of the appeals set forth above by tolling and suspending the running of the two-year period specified in Revenue and Taxation Code Section 1604(c) for a period commencing June 11, 1997 through and until 120 days after the last date of hearing any of the appeals was approved by the Board. (See attached stipulation.) The Board also approved the applicant's request to separate the business personal property from the possessory interests. The personal property will be heard September 9-10, 1997 and the possessory interests November 17 through December 5th or at such other times as may be mutually agreeable.

The Board set a deadline of August 22nd for the Applicant and/or the Assessor to submit written notice to the Assessment Appeals Board of any unresolved problems which might interfere with the September 9th hearing date.

RECESS

There being no further business, the Board, at the hour of 2:10 p.m., recessed to reconvene Thursday, June 12, 1997 at 9:30 a.m.

John L. Taylor
Clerk of the Board

Approved by Assessment Appeals Board No. 1 on June 12, 1997

Attachment (as stated)

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ORIGINAL 17

STIPULATION AND MUTUAL AGREEMENT
TO TOLL THE PROVISIONS OF SECTION 1604(c)

Taxpayers: Tele-Vue Systems, Inc.
Television Signal Corporation
doing business as Viacom Cablevision

At the request of the taxpayers named above, the taxpayers and the San Francisco City and County Assessment Appeals Board mutually agree to extend the time for hearing and determination of the appeals set forth on Exhibit 1 attached hereto by tolling and suspending the running of the two year period specified in Revenue and Taxation Code Section 1604(c) for a period commencing ~~August 12~~, 1997 through and until 120 days after the last date of hearing any of the appeals set forth on Exhibit 1. The Assessment Appeals Board shall schedule the taxpayers' hearings concerning its business personally property tax Appeals for the days of September 9 and 10, 1997 or at such other time as the parties may mutually agree. The assessment appeals Board shall schedule the taxpayers' hearings concerning its possessory interest property tax Appeals for 10 days during the period November 17 through and including December 5, 1997 or at such other time as the parties may mutually agree.

DB Jun 11

The taxpayers shall engage a court reporter to record the proceedings at each of these hearings. The record of the court reporter shall be made available to all parties and such record shall be considered by all parties to be the official record of the proceedings.

The execution of this Stipulation and Mutual Agreement does not constitute an admission by the taxpayers that the two year period referred to in Section 1604(c) has not already expired prior to ~~August 12~~, 1997 with respect to the appeals listed on Exhibit 1 attached hereto or an admission by the Assessor or the Assessment Appeals Board that the applications were timely filed, are procedurally adequate, legally sufficient or the taxpayers provided full and completed information as required by law.

DB 6/11

TELEVUE SYSTEMS, INC.
TELEVISION SIGNAL CORPORATION
doing business as
VIACOM CABLEVISION

By: _____
Name: DAVID COLE
Title: Atty
Date: 6/11/97

ASSESSMENT APPEALS BOARD FOR THE
CITY AND COUNTY OF SAN FRANCISCO

By: _____
Name: PETER J. FATOOH
Title: CHAIRMAN
Date: 6-11-97

DORIS WARD, ASSESSOR
CITY AND COUNTY OF SAN FRANCISCO

By: David Busse
Name: DAVID BUSSE
Title: CHIEF REAL PROPERTY APPRAISER
Date: 6/11/97

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ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

JUN - 19

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JUNE 12, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 93-4395
APPLICANT: 100 SPEAR STREET OWNERS CORP.
PARCEL ADDRESS: 100 SPEAR STREET
TOPIC:
CURRENT ASSESSMENT: $56,181,600 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 93/94
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 94-2047
APPLICANT: 100 SPEAR ST. OWNERS
PARCEL ADDRESS: 100 SPEAR ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $57,305,232 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 94/95
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1681
APPLICANT: 100 SPEAR STREET OWNERS ASSOCIATION
PARCEL ADDRESS: 100 SPEAR ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $57,989,569 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 95/96
Public Comment

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 12, 1997

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0392
APPLICANT: TOKYU CORPORATION
PARCEL ADDRESS: 500 POST ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $60,200,000 - APPLICANT'S OPINION: $45,000,000
TAXABLE YEAR: 96/97
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-1709
APPLICANT: 100 SPEAR STREET OWNERS CORPORATION
PARCEL ADDRESS: 100 SPEAR ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $58,633,253 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 96/97
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, June 12, 1997 at 9:50 a.m.

Present: Peter J. Fatooh, Ermelinda Trevino, and Hayes D. Miles

Quorum present

Chairperson: Ermelinda Trevino Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
93-4395	100 Spear Street Owners	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:50 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at 1:35 p.m.

Present: Peter J. Fatooh, Ermelinda Trevino and Hayes D. Miles

Quorum present

Chairperson: Ermelinda Trevino Presiding

The Journals of Proceedings for the hearings of June 6, 1997, June 9, 1997 (Closed Session), and June 11, 1997 were approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
93-4395	100 Spear Street Owners	Submitted
94-2047	100 Spear Street Owners	Postponed
95-1681	100 Spear Street Owners	Postponed
96-1709	100 Spear Street Owners	Postponed

RECESS

There being no further business, the Board, at the hour of 3:50 p.m., recessed to reconvene Friday, June 13, 1997 at 9:30 a.m.

John L. Taylor
Clerk of the Board

3k

ASSESSMENT APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JUNE 13, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 96-0537
APPLICANT: BANK OF THE WEST
PARCEL ADDRESS: 580 GREEN ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,973,811 - APPLICANT'S OPINION: $1,757,582
TAXABLE YEAR: 96/97
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 96-0538
APPLICANT: DANVILL PARTNERS
PARCEL ADDRESS: 973 MARKET ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,800,000 - APPLICANT'S OPINION: $2,300,000
TAXABLE YEAR: 96/97
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 96-0542
APPLICANT: ONE HUNDRED BROADWAY ASSOCIATES
PARCEL ADDRESS: 100 BROADWAY
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,562,890 - APPLICANT'S OPINION: $1,400,000
TAXABLE YEAR: 96/97
Public Comment

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0545
APPLICANT: 54 MINT STREET PARTNERSHIP
PARCEL ADDRESS: 54 MINT ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $963,672 - APPLICANT'S OPINION: $500,000
TAXABLE YEAR: 96/97
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-0553
APPLICANT: TRANSAMERICA PROPERTIES INC.
PARCEL ADDRESS: 2 BRYANT ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $3,652,732 - APPLICANT'S OPINION: $2,740,000
TAXABLE YEAR: 96/97
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0554
APPLICANT: IACONO ELENA FAMILY LTD.
PARCEL ADDRESS: 517 WASHINGTON ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $848,661 - APPLICANT'S OPINION: $680,000
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M.

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0455
APPLICANT: PNP TRI-EQUITIES INV. POOL
PARCEL ADDRESS: FOLSOM ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $85,000 - APPLICANT'S OPINION: $65,385
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0512
APPLICANT: PNP TRI-EQUITIES INV. POOL
PARCEL ADDRESS: FOLSOM ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $85,000 - APPLICANT'S OPINION: $65,385
TAXABLE YEAR: 96/97
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 96-0513
APPLICANT: PNP TRI-EQUITIES INV. POOL
PARCEL ADDRESS: FOLSOM ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $120,000 - APPLICANT'S OPINION: $92,308
TAXABLE YEAR: 96/97
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 96-0514
APPLICANT: PNP TRI-EQUITIES INV. POOL
PARCEL ADDRESS: FOLSOM ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $6,210,000 - APPLICANT'S OPINION: $4,776,923
TAXABLE YEAR: 96/97
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 96-0517
APPLICANT: BAY APARTMENTS COMMUNITIES
PARCEL ADDRESS: 5285 DIAMOND HEIGHTS BLVD.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $5,797,261 - APPLICANT'S OPINION: $3,811,500
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 13, 1997

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0518
APPLICANT: BAY APARTMENT COMMUNITIES
PARCEL ADDRESS: 5285 DIAMOND HEIGHTS BL.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $7,054,020 - APPLICANT'S OPINION: $4,658,500
TAXABLE YEAR: 96/97
Public Comment

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CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, June 13, 1997 at 9:40 a.m.

Present: Ermelinda Trevino, Peter J. Fatooh and *Hayes D. Miles

Quorum present

Chairperson: Peter J. Fatooh, Presiding

The Journals of Proceedings for the hearings of June 4, 1997 and June 12, 1997 were approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-545	54 Mint St. Partnership	Submitted
96-95	Annie M. Gloston	A.V. Lowered (Board)
*96-554	Iacono Elena Family Ltd.	Continued

*Mr. Miles arrived in time to hear this application. He was not present during the hearing of the prior two appeals.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-537	Bank of the West	Withdrawn
96-538	Danvill Partners	Withdrawn
96-542	One Hundred Broadway	Postponed
96-553	Transamerica Properties Inc.	Withdrawn

RECESS

There being no further business, the Board, at the hour of 11:25 a.m., recessed to reconvene Tuesday, June 17, 1997 at 9:30 a.m.

John L. Taylor
Clerk of the Board

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Approved by Assessment Appeals Board No. 1 on June 17, 1997

The agenda for this meeting
is not available.

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
June 13, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION: 95-0317
APPLICANT: Fremont Investments
CURRENT ASSESSMENT: $6,148,649 - APPLICANT OPINION: $3,200,000
Board Members: Ronald Chun, Lawrence Lee, and Hayes Miles

ASSESSMENT APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
JUNE 16, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 96-0520
APPLICANT: SOPHIE H. NG
PARCEL ADDRESS: 232 21ST AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $241,388 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 96/97
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 96-0526
APPLICANT: DOROTHY CHUNG
PARCEL ADDRESS: 3329 20TH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $508,830 - APPLICANT'S OPINION: $360,286
TAXABLE YEAR: 96/97
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 96-0540
APPLICANT: WILLIAM J. HOGLUND
PARCEL ADDRESS: 1692 8TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $445,000 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 96/97
Public Comment

AMENDED
JUN - 5 1997

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 16, 1997

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0544
APPLICANT: TARANTINO, LEONA - LAT CORPORATION
PARCEL ADDRESS: 2800 FILBERT ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,256,012 - APPLICANT'S OPINION: $1,100,000
TAXABLE YEAR: 96/97
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-0565
APPLICANT: DOME CONSTRUCTION CORPORATION
PARCEL ADDRESS: 80 CAROLINA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,097,910 - APPLICANT'S OPINION: $1,200,000
TAXABLE YEAR: 96/97
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0576
APPLICANT: MICHELLE Y. MENDELSOHN
PARCEL ADDRESS: 1311 RIDGE CT.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $183,600 - APPLICANT'S OPINION: $160,000
TAXABLE YEAR: 96/97
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0592
APPLICANT: RAYMOND T. FONG
PARCEL ADDRESS: 401 AMAZON AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $252,757 - APPLICANT'S OPINION: $215,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 16, 1997

9:30 A.M. (ALL DAY cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0593
APPLICANT: PAN L. TAN
PARCEL ADDRESS: 35 OLIVER ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $165,000 - APPLICANT'S OPINION: $156,000
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M.

9) Hearing, discussion, and possible action involving:
APPLICATION 96-0445
APPLICANT: SHING LAM
PARCEL ADDRESS: 2103 CLEMENT ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $806,575 - APPLICANT'S OPINION: $606,000
TAXABLE YEAR: 96/97
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 96-0469
APPLICANT: H & W INVESTMENT CO.
PARCEL ADDRESS: 890 TARAVAL ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $920,855 - APPLICANT'S OPINION: $500,000
TAXABLE YEAR: 96/97
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 96-0527
APPLICANT: ROSALINDA A. DEMANUEL
PARCEL ADDRESS: 1725 ALEMANY BLVD.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $355,716 - APPLICANT'S OPINION: $309,916
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0531
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 50 CALIFORNIA ST. #L
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,522,183 - APPLICANT'S OPINION: $761,000
TAXABLE YEAR: 96/97
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 96-0532
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 315 MONTGOMERY ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $3,359,268 - APPLICANT'S OPINION: $1,679,000
TAXABLE YEAR: 96/97
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 96-0533
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 555 CALIFORNIA ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $4,054,216 - APPLICANT'S OPINION: $2,027,000
TAXABLE YEAR: 96/97
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 96-0534
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 1455 MARKET ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $12,923,101 - APPLICANT'S OPINION: $6,461,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 16, 1997

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 96-0535
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 185 BERRY ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,046,913 - APPLICANT'S OPINION: $523,000
TAXABLE YEAR: 96/97
Public Comment

17) Hearing, discussion, and possible action involving:
APPLICATION 96-0536
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 1 SO. VAN NESS AVE.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $2,010,016 - APPLICANT'S OPINION: $1,005,000
TAXABLE YEAR: 96/97
Public Comment

ASSESSMENT APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
JUNE 16, 1997

6/97

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 96-0520
APPLICANT: SOPHIE H. NG
PARCEL ADDRESS: 232 21ST AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $241,388 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 96/97
Public Comment

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APPLICANT: DOROTHY CHUNG
PARCEL ADDRESS: 3329 20TH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $508,830 - APPLICANT'S OPINION: $360,286
TAXABLE YEAR: 96/97
Public Comment

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PARCEL ADDRESS: 1692 8TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $445,000 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 16, 1997

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
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PARCEL ADDRESS: 2800 FILBERT ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,256,012 - APPLICANT'S OPINION: $1,100,000
TAXABLE YEAR: 96/97
Public Comment

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APPLICANT: DOME CONSTRUCTION CORPORATION
PARCEL ADDRESS: 80 CAROLINA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,097,910 - APPLICANT'S OPINION: $1,200,000
TAXABLE YEAR: 96/97
Public Comment

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PARCEL ADDRESS: 1311 RIDGE CT.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $183,600 - APPLICANT'S OPINION: $160,000
TAXABLE YEAR: 96/97
Public Comment

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APPLICANT: RAYMOND T. FONG
PARCEL ADDRESS: 401 AMAZON AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $252,757 - APPLICANT'S OPINION: $215,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 16, 1997

9:30 A.M. (ALL DAY cont.)

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APPLICANT: PAN L. TAN
PARCEL ADDRESS: 35 OLIVER ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $165,000 - APPLICANT'S OPINION: $156,000
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M.

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APPLICANT: ROSALINDA A. DEMANUEL
PARCEL ADDRESS: 1725 ALEMANY BLVD.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $355,716 - APPLICANT'S OPINION: $309,916
TAXABLE YEAR: 95/96
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PARCEL ADDRESS: 50 CALIFORNIA ST. #L
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,522,183 - APPLICANT'S OPINION: $761,000
TAXABLE YEAR: 96/97
Public Comment

11) Hearing, discussion, and possible action involving:
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APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 315 MONTGOMERY ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $3,359,268 - APPLICANT'S OPINION: $1,679,000
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
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APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 555 CALIFORNIA ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $4,054,216 - APPLICANT'S OPINION: $2,027,000
TAXABLE YEAR: 96/97
Public Comment

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APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 1455 MARKET ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $12,923,101 - APPLICANT'S OPINION: $6,461,000
TAXABLE YEAR: 96/97
Public Comment

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APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 185 BERRY ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,046,913 - APPLICANT'S OPINION: $523,000
TAXABLE YEAR: 96/97
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 96-0536
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 1 SO. VAN NESS AVE.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $2,010,016 - APPLICANT'S OPINION: $1,005,000
TAXABLE YEAR: 96/97
Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, June 16, at 9:35 a.m.

Present: Lawrence Lee, Ronald Chun, and Irma Ramirez-Tom

Quorum present

Chairperson: Ronald Chun, Presiding

The Journal of Proceedings for June 9, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-0565	Dome Construction Corporation	A.V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-0520	Sophie Ng	Denied (withdrawn)
96-0526	Dorothy Chung	Denied (withdrawn)
96-0540	William J. Hoglund	Denied (withdrawn)
96-0544	Taantino Liona	Denied (no-show)
96-0576	Michelle Y. Mendelsohn	Denied (withdrawn)
96-0592	Raymond T. Fong	Denied (withdrawn)
96-0593	Pan L. Tan	Denied (no-show)

RECESS

There being no further business, the Board, at the hour of 9:55 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Lawrence Lee, Elizabeth McQuiston, and Irma Ramirez-Tom

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-0469	H and W Investment Co.	A.V. Lowered (board)
96-0527	Rosalinda A. Demanuel	A.V. Lowered (board)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-0445	Shing Lam	Denied (withdrawn)
96-0531	Bank of America	Denied (withdrawn)
96-0532	Bank of America	Denied (withdrawn)
96-0533	Bank of America	Denied (withdrawn)
96-0534	Bank of America	Denied (withdrawn)
96-0535	Bank of America	Denied (withdrawn)
96-0536	Bank of America	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 2:35 p.m., recessed to reconvene Monday, June 23, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for June 16, 1997 was approved by Board 2 as submitted on July 23, 1997.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

JUN 12 1997

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JUNE 17, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

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9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 96-0548
APPLICANT: JMB GROUP TRUST, IV
PARCEL ADDRESS: 65 BATTERY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,648,200 - APPLICANT'S OPINION: $800,000
TAXABLE YEAR: 96/97
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 96-0549
APPLICANT: JMB GROUP TRUST, IV
PARCEL ADDRESS: 100 BUSH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $39,884,439 - APPLICANT'S OPINION: $21,000,000
TAXABLE YEAR: 96/97
Public Comment

10:30 A.M.

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1551
APPLICANT: FEDERAL RESERVE BANK
PARCEL ADDRESS: 101 MARKET ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $139,192,449 - APPLICANT'S OPINION: $55,000,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 17, 1997

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10:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1824
APPLICANT: YBG ASSOCIATES
PARCEL ADDRESS: 765 MARKET ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $220,000,000 - APPLICANT'S OPINION: $216,400,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1825
APPLICANT: YBG ASSOCIATES
PARCEL ADDRESS: 765 MARKET ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $15,000,000 - APPLICANT'S OPINION: $3,600,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0589
APPLICANT: SHOWPLACE CENTER JOINT VENTURE
PARCEL ADDRESS: 555 9TH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $17,089,593 - APPLICANT'S OPINION: $11,500,000
TAXABLE YEAR: 96/97
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0590
APPLICANT: HAAGEN SAN FRANCISCO
PARCEL ADDRESS: 2675 GEARY BLVD.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $28,294,849 - APPLICANT'S OPINION: $19,500,000
TAXABLE YEAR: 96/97
Public Comment

10:30 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0648
APPLICANT: NEW YORK LIFE INS. CO.
PARCEL ADDRESS: 160 SPEAR ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $300,000 - APPLICANT'S OPINION: $150,000
TAXABLE YEAR: 96/97
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 96-0649
APPLICANT: NEW YORK LIFE INS. CO.
PARCEL ADDRESS: 160 SPEAR ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $16,850,000 - APPLICANT'S OPINION: $12,175,000
TAXABLE YEAR: 96/97
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 96-0650
APPLICANT: NEW YORK LIFE INS. CO.
PARCEL ADDRESS: 160 SPEAR ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $16,850,000 - APPLICANT'S OPINION: $12,175,000
TAXABLE YEAR: 96/97
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 96-0753
APPLICANT: MARRIOTT HOTEL
PARCEL ADDRESS: 765 MARKET ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $15,000,000 - APPLICANT'S OPINION: $4,000,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 17, 1997

10:30 A.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0754
APPLICANT: MARRIOTT HOTEL
PARCEL ADDRESS: 765 MARKETST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $245,000,000 - APPLICANT'S OPINION: $226,000,000
TAXABLE YEAR: 96/97
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 96-0755
APPLICANT: MARRIOTT HOTEL
PARCEL ADDRESS: 50 3RD ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $22,000 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 96/97
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 96-1097
APPLICANT: STEVEDORING SERVICES OF AMERICA
PARCEL ADDRESS: PIER 94-96
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $3,440,592 - APPLICANT'S OPINION: $860,149
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M.

15) Hearing, discussion, and possible action involving:
APPLICATION 95-0874
APPLICANT: FILMORE CENTER ASSOC.
PARCEL ADDRESS: 1501 FILLMORE CENTER
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $8,336,157 - APPLICANT'S OPINION: $5,000,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 17, 1997

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 95-0875
APPLICANT: FILMORE CENTER ASSOC.
PARCEL ADDRESS: FILLMORE CENTER
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $5,063,785 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96
Public Comment

17) Hearing, discussion, and possible action involving:
APPLICATION 95-0876
APPLICANT: FILMORE CENTER ASSOC.
PARCEL ADDRESS: 1301 FILLMORE CENTER
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $18,027,064 - APPLICANT'S OPINION: $10,000,000
TAXABLE YEAR: 95/96
Public Comment

18) Hearing, discussion, and possible action involving:
APPLICATION 95-0877
APPLICANT: FILMORE CENTER ASSOC.
PARCEL ADDRESS: FILLMORE CENTER
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $26,402,363 - APPLICANT'S OPINION: $13,000,000
TAXABLE YEAR: 95/96
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, June 17, 1997 at 2:00 p.m.

Present: Alec Lambie, Ermelinda Trevino and Peter J. Fatooh

Quorum present

Chairperson: Alec Lambie, Presiding

The Journal of Proceedings for the hearing of June 13, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-874	Filmore Center Associates	Submitted
95-875	Filmore Center Associates	Submitted
95-876	Filmore Center Associates	Submitted
95-877	Filmore Center Associates	Submitted

The following requests for postponement were approved by the Board:

No.	Name
95-1551	Federal Reserve Bank
96-648	New York Life Ins. Co.
96-649	New York Life Ins. Co.
96-650	New York Life Ins. Co.

The following postponement requests were denied by the Board:

No.	Name
95-1824	YBG Associates
95-1825	YBG Associates
96-753	Marriott Hotel
96-754	Marriott Hotel
96-755	Marriott Hotel
96-589	Showplace Center Joint Venture
96-590	Haagen San Francisco
96-1097	Stevedoring Services of America

RECESS

There being no further business, the Board, at the hour of 3:30 p.m., recessed to reconvene Wednesday, June 18, 1997 at 9:30 a.m.

John L. Taylor
Clerk of the Board

3k APPROVED BY ASSESSMENT APPEALS BOARD NO. 1 ON JUNE 18, 1997

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

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Suite #400
San Francisco, CA 94103

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JUNE 18, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 96-0555
APPLICANT: PYRAMID INVESTMENT CORP.
PARCEL ADDRESS: 545 SANSOME ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,962,438 - APPLICANT'S OPINION: $1,350,000
TAXABLE YEAR: 96/97
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 96-0557
APPLICANT: PYRAMID INVESTMENT CORP.
PARCEL ADDRESS: 505 SANSOME ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $22,460,000 - APPLICANT'S OPINION: $18,000,000
TAXABLE YEAR: 96/97
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 96-0558
APPLICANT: 278 POST ST. LTD. PARTNERSHIP
PARCEL ADDRESS: 278 POST ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $20,554,747 - APPLICANT'S OPINION: $16,400,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 18, 1997

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0569
APPLICANT: JAMES HIMLER
PARCEL ADDRESS: 601 VAN NESS AVE. #641
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $198,929 - APPLICANT'S OPINION: $160,000
TAXABLE YEAR: 96/97
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-0571
APPLICANT: 1072 MARKET STREET BUILDING
PARCEL ADDRESS: 1072 MARKET ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,498,039 - APPLICANT'S OPINION: $950,000
TAXABLE YEAR: 96/97
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0574
APPLICANT: SEA CAPTAIN MOTEL
PARCEL ADDRESS: 2322 LOMBARD ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,969,776 - APPLICANT'S OPINION: $1,560,000
TAXABLE YEAR: 96/97
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0583
APPLICANT: GREAT WEWTERN BANK
PARCEL ADDRESS: 203 WILLOW ST. #302
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $411,578 - APPLICANT'S OPINION: $130,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 18, 1997

9:30 A.M. (ALL DAY cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0584
APPLICANT: GREAT WESTERN BANK
PARCEL ADDRESS: 203 WILLOW ST. #602
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $245,000 - APPLICANT'S OPINION: $130,000
TAXABLE YEAR: 96/97
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 96-1747
APPLICANT: VICTOR HUANG
PARCEL ADDRESS: 840 VAN NESS AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,216,165 - APPLICANT'S OPINION: $662,559
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M.

10) Hearing, discussion, and possible action involving:
APPLICATION 96-0589
APPLICANT: SHOWPLACE CENTER JOINT VENTURE
PARCEL ADDRESS: 555 9TH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $17,089,593 - APPLICANT'S OPINION: $11,500,000
TAXABLE YEAR: 96/97
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 96-0590
APPLICANT: HAAGEN SAN FRANCISCO
PARCEL ADDRESS: 2675 GEARY BLVD.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $28,294,849 - APPLICANT'S OPINION: $19,500,000
TAXABLE YEAR: 96/97
Public Comment

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CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, June 18, 1997 at 9:35 a.m.

Present: Peter J. Fatooh, Ermelinda Trevino, and Alec Lambie

Quorum present

Chairperson: Peter J. Fatooh, and Alec Lambie Presiding

The Journal of Proceedings for the hearing of June 17, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
*96-557	Pyramid Investment Corp.	Continued to P.M.
*96-571	1072 Market Street Bldg.	Submitted
96-574	Sea Captain Motel	Submitted
96-1747	Victor Huang	Continued

*Mr. Fatooh was absent during these hearings.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-555	Pyramid Investment Corp.	Withdrawn
96-558	278 Post St. Ltd. Ptnship	Withdrawn
96-569	James Himler	Denied (No Show)
96-583	Great Western Bank	Withdrawn
96-584	Great Western Bank	Withdrawn

RECESS

There being no further business, the Board, at the hour of 12:15 p.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at 1:30 p.m.

Present: Peter J. Fatooh, Ermelinda Trevino and Alec Lambie

Quorum present

Chairperson: Alec Lambie Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-589	Showplace Center Joint Centure	Postponed
96-590	Haagen San Francisco	Postponed
96-557	Pyramid Investment Corp.	Submitted

RECESS

There being no further business, the Board, at the hour of 3:15 p.m., recessed to reconvene Thursday, June 19, 1997 at 9:30 a.m.

John L. Taylor
Clerk of the Board

APPROVED BY ASSESSMENT APPEALS BOARD NO. 1 ON JUNE 19, 1997

3k

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JUNE 19, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
   APPLICATION 95-2042
   APPLICANT: THE FREMONT GROUP
   PARCEL ADDRESS: 30 BEALE STREET
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $1,571,533 - APPLICANT'S OPINION: $600,000
   TAXABLE YEAR: 95/96
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-2043
   APPLICANT: THE FREMONT GROUP
   PARCEL ADDRESS: 30 BEALE ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $1,514,790 - APPLICANT'S OPINION: $600,000
   TAXABLE YEAR: 95/96
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 95-2044
   APPLICANT: THE FREMONT GROUP
   PARCEL ADDRESS: 30 BEALE ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $3,081,402 - APPLICANT'S OPINION: $1,200,000
   TAXABLE YEAR: 95/96
   Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 19, 1997

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-2045
APPLICANT: THE FREMONT GROUP
PARCEL ADDRESS: 50 BEALE ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $119,654,499 - APPLICANT'S OPINION: $57,600,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-0630
APPLICANT: THE FREMONT GROUP
PARCEL ADDRESS: 300 HOWARD ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,030,000 - APPLICANT'S OPINION: $924,000
TAXABLE YEAR: 96/97
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0631
APPLICANT: THE FREMONT GROUP
PARCEL ADDRESS: 300 HOWARD ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,180,000 - APPLICANT'S OPINION: $1,054,000
TAXABLE YEAR: 96/97
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0632
APPLICANT: THE FREMONT GROUP
PARCEL ADDRESS: 300 HOWARD ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $740,000 - APPLICANT'S OPINION: $685,045
TAXABLE YEAR: 96/97
Public Comment

9:30 A.M. (ALL DAY cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0633
APPLICANT: THE FREMONT GROUP
PARCEL ADDRESS: 300 HOWARD ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $450,000 - APPLICANT'S OPINION: $330,000
TAXABLE YEAR: 96/97
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 96-0634
APPLICANT: THE FREMONT GROUP
PARCEL ADDRESS: 30 BEALE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,380,000 - APPLICANT'S OPINION: $900,000
TAXABLE YEAR: 96/97
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 96-0635
APPLICANT: THE FREMONT GROUP
PARCEL ADDRESS: 30 BEALE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,780,000 - APPLICANT'S OPINION: $1,837,000
TAXABLE YEAR: 96/97
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 96-0636
APPLICANT: THE FREMONT GROUP
PARCEL ADDRESS: 30 BEALE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,420,000 - APPLICANT'S OPINION: $900,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 19, 1997

9:30 A.M. (ALL DAY cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0637
APPLICANT: THE FREMONT GROUP
PARCEL ADDRESS: 50 BEALE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $77,420,000 - APPLICANT'S OPINION: $71,324,000
TAXABLE YEAR: 96/97
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, June 19, 1997 at 10:00 a.m.

Present: Ermelinda Trevino and Peter J. Fatooh

Quorum present

Chairperson: Ermelinda Trevino, Presiding

The Journal of Proceedings for the hearing of June 18, 1997 was approved as submitted.

The Board postponed the following scheduled applications, which were continued from April 11, 1997, due to the illness and absence of third Board member, Hayes D. Miles:

No.	Name	Disposition
95-2042	The Fremont Group	Postponed
95-2043	The Fremont Group	Postponed
95-2044	The Fremont Group	Postponed
95-2045	The Fremont Group	Postponed
96-630	The Fremont Group	Postponed
96-631	The Fremont Group	Postponed
96-632	The Fremont Group	Postponed
96-633	The Fremont Group	Postponed
96-634	The Fremont Group	Postponed
96-635	The Fremont Group	Postponed
96-636	The Fremont Group	Postponed
96-637	The Fremont Group	Postponed

RECESS

There being no further business, the Board, at the hour of 10:05 a.m., recessed to reconvene Monday, June 23, 1997, at 9:30 a.m., in Closed Session.

John L. Taylor
Clerk of the Board

The Journal Proceedings were for June 19, 1997 were approved as submitted by Board 1 on June 24, 1997.

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 400A, 875 STEVENSON STREET
June 23, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 96-0574
APPLICANT: Sea Captain Motel
CURRENT ASSESSMENT:$2,969,776-APPLICANT OPINION:$1,560,000
Board Members: Lambie, Fatooh, and Trevino

2) APPLICATION 96-0557
APPLICANT: Pyramid Investment Co
CURRENT ASSESSMENT:$22,460,000-APPLICANT OPINION:$16,033,000
Board Members: Fatooh, and Trevino

3) APPLICATION 96-0571
APPLICANT: Jackie Ko
CURRENT ASSESSMENT:$1,498,039-APPLICANT OPINION:$950,000
Board Members: Lambie and Trevino

4) APPLICATION 96-0464 thru 96-0467
APPLICANT: Markborough California Properties Inc.
CURRENT ASSESSMENT:$7,200,000-APPLICANT OPINION:$7,064,525
Board Members: Fatooh, Trevino, and Lambie

5) APPLICATION 96-0545
APPLICANT: Robert McCormic
CURRENT ASSESSMENT:$963,672-APPLICANT OPINION:$375,000
Board Members: Trevino and Fatooh

6) APPLICATION 93-4395
APPLICANT: 100 Spear St.
CURRENT ASSESSMENT:$56,181,600-APPLICANT OPINION:$24,800,000
Board Members: Trevino, Fatooh, and Miles

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, June 23, 1997, at 9:30 a.m.

Present: Linda Trevino and Peter Fatooh

Quorum present

Chairperson: Linda Tevino, presiding

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
96-0545	54 Mint Street Partnership	A.V. lowered (Board)

RECESS

There being no further business, the Board, at the hour of 10:20 a.m., recessed to reconvene Tuesday, June 24, 1997 at 9:00 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for June 23, 1997 was approved as submitted on by Board 1 on June 24, 1997 as submitted.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
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875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
JUNE 23, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 96-0600
APPLICANT: PETER BRUNO
PARCEL ADDRESS: 5226 MISSION ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $460,667 - APPLICANT'S OPINION: $375,000
TAXABLE YEAR: 96/97
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 96-0603
APPLICANT: HUNG K. YUEN
PARCEL ADDRESS: 279 TEDDY AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $219,022 - APPLICANT'S OPINION: $180,000
TAXABLE YEAR: 96/97
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 96-0610
APPLICANT: ALMEN Y. HON
PARCEL ADDRESS: 85 ROLPH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $230,529 - APPLICANT'S OPINION: $193,000
TAXABLE YEAR: 96/97
Public Comment

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9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0628
APPLICANT: BING W. CHOY
PARCEL ADDRESS: 1227 TARAVAL ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $661,612 - APPLICANT'S OPINION: $415,000
TAXABLE YEAR: 96/97
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-0641
APPLICANT: MARY TAM
PARCEL ADDRESS: 524 PLYMOUTH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $205,000 - APPLICANT'S OPINION: $170,000
TAXABLE YEAR: 96/97
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0661
APPLICANT: ATM CONSTRUCTION CO. INC.
PARCEL ADDRESS: 2426 SAN BRUNO AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $194,000 - APPLICANT'S OPINION: $100,000
TAXABLE YEAR: 96/97
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0676
APPLICANT: L & M PIZZA TRUST
PARCEL ADDRESS: 220 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $306,984 - APPLICANT'S OPINION: $155,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 23, 1997

9:30 A.M. (ALL DAY cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0688
APPLICANT: SERVICE ENGINEERING CO.
PARCEL ADDRESS: PIER 38
TOPIC:
CURRENT ASSESSMENT: $78,536 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 96/97
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 96-0696
APPLICANT: TCI CABLEVISION OF CA, INC.
PARCEL ADDRESS: 101 SPEAR ST. #203
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $829,184 - APPLICANT'S OPINION: $207,000
TAXABLE YEAR: 96/97
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 96-0697
APPLICANT: HERITAGE CABLEVISION OF DELAWARE, INC.
PARCEL ADDRESS: TREASURE ISLAND NC.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $747,173 - APPLICANT'S OPINION: $187,000
TAXABLE YEAR: 96/97
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 96-0710
APPLICANT: SING H. TEO
PARCEL ADDRESS: 93 PARK ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $854,729 - APPLICANT'S OPINION: $730,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 23, 1997

9:30 A.M. (ALL DAY cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0718
APPLICANT: HERMES OF PARIS, INC.
PARCEL ADDRESS: 212 STOCKTON ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,850,085 - APPLICANT'S OPINION: $555,026
TAXABLE YEAR: 96/97
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 96-1149
APPLICANT: JOSEPH CHEN
PARCEL ADDRESS: 2237 16TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $375,000 - APPLICANT'S OPINION: $268,000
TAXABLE YEAR: 96/97
Public Comment

10:30 A.M.

14) Hearing, discussion, and possible action involving:
APPLICATION 96-0794
APPLICANT: WESTERN CAN, LTD.
PARCEL ADDRESS: 444 DEHARO ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $8,500,000 - APPLICANT'S OPINION: $6,190,000
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M.

15) Hearing, discussion, and possible action involving:
APPLICATION 96-0470
APPLICANT: LUCKY FORTUNE SEAFOOD RESTAURANT
PARCEL ADDRESS: 5715 GEARY BLVD.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $115,915 - APPLICANT'S OPINION: $20,000
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 96-0720
APPLICANT: NEIL & ASSOCIATES
PARCEL ADDRESS: 168 SOUTH PARK
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $42,380 - APPLICANT'S OPINION: $13,389
TAXABLE YEAR: 96/97
Public Comment

17) Hearing, discussion, and possible action involving:
APPLICATION 96-0721
APPLICANT: NEIL & ASSOCIATES
PARCEL ADDRESS: 27 SOUTH PARK
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $38,335 - APPLICANT'S OPINION: $33,236
TAXABLE YEAR: 96/97
Public Comment

18) Hearing, discussion, and possible action involving:
APPLICATION 96-0746
APPLICANT: VINCENT LEONETTI
PARCEL ADDRESS: 140 LELAND AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $285,986 - APPLICANT'S OPINION: $210,000
TAXABLE YEAR: 96/97
Public Comment

19) Hearing, discussion, and possible action involving:
APPLICATION 96-0772
APPLICANT: YING P. WONG
PARCEL ADDRESS: 2420 CABRILLO ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $400,000 - APPLICANT'S OPINION: $349,400
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 23, 1997

1:30 P.M. (cont.)

20) Hearing, discussion, and possible action involving:
APPLICATION 96-0773
APPLICANT: SHAO J. TAO
PARCEL ADDRESS: 30 PUEBLO ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $241,966 - APPLICANT'S OPINION: $213,500
TAXABLE YEAR: 96/97
Public Comment

21) Hearing, discussion, and possible action involving:
APPLICATION 96-0749
APPLICANT: NORDSTROM INC.
PARCEL ADDRESS: 285 WINSTON DR.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $16,622,525 - APPLICANT'S OPINION: $7,400,000
TAXABLE YEAR: 96/97
Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, June 23, 1997 at 9:35 a.m.

Present: Lawrence Lee, Ronald Chun, and Irma Ramirez-Tom

Quorum present

Chairperson: Irma Ramirez-Tom, Presiding

The Journal of Proceedings for January 16, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-0676	L and M Pizza	Continued
96-0718	Hermes of Paris, Inc.	A.V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-0600	Peter Bruno	Denied (withdrawn)
96-0603	Hung Yuen	Denied (withdrawn)
96-0610	Almen Hon	Denied (withdrawn)
96-0628	Bing W. Choy	Denied (withdrawn)
96-0641	Mary Tam	Denied (no-show)
96-0661	ATM Construction Co. Inc	Denied (withdrawn)
96-0688	Service Engineering Co.	Denied (no-show)
96-0696	TCI Cablevision of CA, Inc.	Denied (withdrawn)
96-0697	Jerotage Cablevision of Delaware	Denied (withdrawn)
96-0710	Sing H. Teo	Deneid (withdrawn)
96-1149	Joseph Chen	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Lawrence Lee, Elizabeth McQuiston, and Irma Ramirez-Tom

Quorum present

Chairperson: Irma Ramirez-Tom, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-0746	Vincent Leonetti	A.V. Lowered (Board)
96-0470	Lucky Seafood Reastarant	A.V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-0720	Neil and Associates	Denied (withdrawn)
96-0721	Neil and Associates	Denied (withdrawn)
96-0772	Ying Wong	Denied (withdrawn)
96-0773	Shao J. Tao	Denied (withdrawn)
96-0749	Nordstrom Inc.	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 2:00 p.m., recessed to reconvene Monday, June 30, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for June 23, 1997 was approved as submitted by Board 2 on June 30, 1997.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JUNE 24, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 96-0623
APPLICANT: CALIFORNIA CENTER PARTNERS
PARCEL ADDRESS: 3245 CALIFORNIA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $87,210,000 - APPLICANT'S OPINION: $68,000,000
TAXABLE YEAR: 96/97
Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, June 24, 1997 at 9:30 a.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Linda Trevino, Presiding

The Journal of Proceedings for June 16 and 23, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-0623	California Center Partners	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 10:45 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:50 p.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Linda Trevino, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-0623	California Center Partners	Submitted

There being no further business, the Board, at the hour of 2:30 p.m., recessed to reconvene Wednesday, June 25, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for June 24, 1997 was approved as submitted by Board 1 on June 25, 1997.

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JUNE 25, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-1691
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $121,840,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1692
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,135,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1693
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,016,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 25, 1997

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1694
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,008,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1695
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,020,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1696
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,192,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1697
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $42,770,000 - APPLICANT'S OPINION: $120,000,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 25, 1997

9:30 A.M. (ALL DAY cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1698
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $5,679,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-1710
APPLICANT: U.S. POWER SAN FRANCISCO, INC.
PARCEL ADDRESS: MARKET ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $170,595,015 - APPLICANT'S OPINION: $124,415,794
TAXABLE YEAR: 95/96
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 96-0805
APPLICANT: S.F. SHOPPING CENTRE ASSOC. L.P.
PARCEL ADDRESS: 865 MARKET ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $6,480,718 - APPLICANT'S OPINION: $732,018
TAXABLE YEAR: 96/97
Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, June 25, 1997 at 9:45 a.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for June 24, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-1691	Post Montgomery Associates	Continued
95-1692	Post Montgomery Associates	Continued
95-1693	Post Montgomery Associates	Continued
95-1694	Post Montgomery Associates	Continued
95-1695	Post Montgomery Associates	Continued
95-1696	Post Montgomery Associates	Continued
95-1697	Post Montgomery Associates	Continued
95-1698	Post Montgomery Associates	Continued
95-1710	U.S. Power San Francisco	Postponed
96-0805	SF Shopping Centre Associates	Postponed

RECESS

There being no further business, the Board, at the hour of 10:25 a.m., recessed to reconvene Thursday, June 26, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for June 25, 1997 was approved as submitted by Board 1 on June 26, 1997.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JUNE 26, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 96-0580
APPLICANT: VAN NESS ASSOCIATES, LTD.
PARCEL ADDRESS: 1650 MISSION ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $28,550,946 - APPLICANT'S OPINION: $15,000,000
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M.

2) Hearing, discussion, and possible action involving:
APPLICATION 96-0591
APPLICANT: PACIFIC LONGSHOREMEN'S MEMORIAL ASSOC. INC.
PARCEL ADDRESS: 1188 FRANKLIN ST. OC. INC.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $485,000 - APPLICANT'S OPINION: $3,000,000
TAXABLE YEAR: 96/97
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 96-0594
APPLICANT: KANG Y. CHAN
PARCEL ADDRESS: 747 LEAVENWORTH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $706,486 - APPLICANT'S OPINION: $560,000
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0607
APPLICANT: NEW CROW HOTEL
PARCEL ADDRESS: 43 6TH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $526,066 - APPLICANT'S OPINION: $475,000
TAXABLE YEAR: 96/97
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-0647
APPLICANT: BAYVIEW FEDERAL BANK
PARCEL ADDRESS: 475 BRANNAN ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $8,000,000 - APPLICANT'S OPINION: $4,000,000
TAXABLE YEAR: 94/95
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0648
APPLICANT: NEW YORK LIFE INS. CO.
PARCEL ADDRESS: 160 SPEAR ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $300,000 - APPLICANT'S OPINION: $150,000
TAXABLE YEAR: 96/97
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0649
APPLICANT: NEW YORK LIFE INS. CO.
PARCEL ADDRESS: 160 SPEAR ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $16,850,000 - APPLICANT'S OPINION: $12,175,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 26, 1997

1:30 P.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0650
APPLICANT: NEW YORK LIFE INS. CO.
PARCEL ADDRESS: 160 SPEAR ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $16,850,000 - APPLICANT'S OPINION: $12,175,000
TAXABLE YEAR: 96/97
Public Comment

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, June 26, 1997 at 1:35 p.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The Journal of Proceedings for June 25, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-0591	Pacific Longshoreman's Memorial	Denied (no-show)
96-0594	Kang Y. Chan	Denied (no-show)
96-0607	New Crow Hotel	Denied (no-show)
96-0648	New York Life Insurance	Postponed
96-0649	New York Life Insurance	Postponed
96-0650	New York Life Insurance	Postponed
96-0647	Bayview Federal Bank	Denied (withdrawn)
96-0580	Van Ness Associates	Denied (withdrawn)

RECESS

There being no further business, the Board, at the hour of 2:10 a.m., recessed to reconvene Monday, June 30, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for June 26, 1997 was approved as submitted on July 1, 1997 by Board 1.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

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1
27/97
* 1

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JUNE 27, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

APPLICATION 95-1551 (POSTPONEMENT)
APPLICANT: FEDERAL RESERVE BANK
PARCEL ADDRESS: 101 MARKET ST.

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The minutes for this meeting
are not available.

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING ROOM 400A, 875 STEVENSON STREET

June 30, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 96-0574
APPLICANT: Sea Captain Motel
CURRENT ASSESSMENT:$2,969,776-APPLICANT OPINION:$1,560,000
Board Members: Lambie, Fatooh, and Trevino

2) APPLICATION 96-0557
APPLICANT: Pyramid Investment Co
CURRENT ASSESSMENT:$22,460,000-APPLICANT OPINION:$16,033,000
Board Members: Lambie and Trevino

3) APPLICATION 96-0571
APPLICANT: 1072 Market Street Building
CURRENT ASSESSMENT:$1,498,039-APPLICANT OPINION $950,000
Board Members: Lambie and Trevino

4) APPLICATION 96-0464 thru 96-0467
APPLICANT: Markborough California Properties Inc.
CURRENT ASSESSMENT:$7,200,000-APPLICANT OPINION:$7,064,525
Board Members: Fatooh, Trevino, and Lambie

5) APPLICATION 96-0623
APPLICANT: Scott Erickson
CURRENT ASSESSMENT:$87,210,000-APPLICANT OPINION:$63,600,000
Board Members: Trevino. Lambie, and Fatooh

6) APPLICATION 93-4395
APPLICANT: 100 Spear St.
CURRENT ASSESSMENT:$56,181,600-APPLICANT OPINION:$24,800,000
Board Members: Trevino, Fatooh, and Miles

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6/30/97
No. 1

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JUNE 30, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
   APPLICATION 96-0654
   APPLICANT: GENERAL BREWING CO./PRICE COSCO LESSEE
   PARCEL ADDRESS: 450 10TH ST. SEE
   TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
   CURRENT ASSESSMENT: $29,817,351 - APPLICANT'S OPINION: $15,000,000
   TAXABLE YEAR: 96/97
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 96-0763
   APPLICANT: THE SHORENSTEIN COMPANY
   PARCEL ADDRESS: 555 CALIFORNIA ST.
   TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
   CURRENT ASSESSMENT: $3,548,513 - APPLICANT'S OPINION: $2,517,736
   TAXABLE YEAR: 94/95
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 96-0764
   APPLICANT: THE SHORENSTEIN COMPANY
   PARCEL ADDRESS: 555 CALIFORNIA ST.
   TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
   CURRENT ASSESSMENT: $3,751,960 - APPLICANT'S OPINION: $2,763,572
   TAXABLE YEAR: 93/94
   Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 30, 1997

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0765
APPLICANT: THE SHORENSTEIN COMPANY
PARCEL ADDRESS: 555 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $3,871,194 - APPLICANT'S OPINION: $2,954,889
TAXABLE YEAR: 92/93
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-0766
APPLICANT: THE SHORENSTEIN COMPANY
PARCEL ADDRESS: 555 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,986,879 - APPLICANT'S OPINION: $961,012
TAXABLE YEAR: 91/92
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-1054
APPLICANT: ANIXTER 1992 TRUST
PARCEL ADDRESS: 1035 MARKET ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,560,267 - APPLICANT'S OPINION: $200,000
TAXABLE YEAR: 96/97
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 96-1055
APPLICANT: ANIXTER 1992 TRUST
PARCEL ADDRESS: 1035 MARKET ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $815,706 - APPLICANT'S OPINION: $100,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 30, 1997

9:30 A.M. (ALL DAY cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 96-1056
APPLICANT: ANIXTER 1992 TRUST
PARCEL ADDRESS: 1035 MARKET ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $884,033 - APPLICANT'S OPINION: $100,000
TAXABLE YEAR: 96/97
Public Comment

The agenda for this meeting
is not available.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD NO. 1

In Closed Session meeting of Assessment Appeals Board No. 1 of the City and County of San Francisco, Monday, June 30, 1997.

Present: Peter J. Fatooh, Ermelinda Trevino & Alec Lambie

Quorum present

Chairperson Alec Lambie presiding

The following applications having been under submission, the Board took action as specified under this date on the original applications:

No.	Name	Disposition
96-571	Arthur Zanello	A.V. Lowered (Board)
*96-574	Sea Captain Motel	A.V. Lowered (Board)

*Mr. Lambie dissented.

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene Tuesday, July 1, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for June 30, 1997 was approved as submitted on July 1, 1997 as submitted by Board 1.

3k

ASSESSMENT APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6779
TDD (415) 554-6227

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#2

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
JUNE 30, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-2361
APPLICANT: ARMINDA WOOD
PARCEL ADDRESS: 1500 34TH AVE.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of 06/27/95 is incorrect.
CURRENT ASSESSMENT: $264,709 - APPLICANT'S OPINION: $184,419
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 96-0559
APPLICANT: BONG S. LAU
PARCEL ADDRESS: 246 THERESA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $196,910 - APPLICANT'S OPINION: $162,667
TAXABLE YEAR: 96/97
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 96-0774
APPLICANT: DANIEL KING
PARCEL ADDRESS: 1826 36TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $326,102 - APPLICANT'S OPINION: $290,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 30, 1997

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0775
APPLICANT: ROBERT L. LIN
PARCEL ADDRESS: 2205 MISSION ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,382,704 - APPLICANT'S OPINION: $900,000
TAXABLE YEAR: 96/97
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-0787
APPLICANT: KITTY LOUIE
PARCEL ADDRESS: 369 10TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $591,565 - APPLICANT'S OPINION: $436,000
TAXABLE YEAR: 96/97
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0843
APPLICANT: HU HUI CHUNG
PARCEL ADDRESS: 2111 GROVE ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $604,457 - APPLICANT'S OPINION: $370,000
TAXABLE YEAR: 96/97
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0844
APPLICANT: FAMILY TRUST
PARCEL ADDRESS: 1210 ALABAMA ST 1214
TOPIC:
CURRENT ASSESSMENT: $259,251 - APPLICANT'S OPINION: $250,000
TAXABLE YEAR: 95/96
Public Comment

9:30 A.M. (ALL DAY cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0853
APPLICANT: CHEVRON PRODUCTS COMPANY
PARCEL ADDRESS: 3675 GEARY BLVD
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,349,468 - APPLICANT'S OPINION: $865,381
TAXABLE YEAR: 96/97
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 96-0854
APPLICANT: CHEVRON PRODUCTS COMPANY
PARCEL ADDRESS: 3675 GEARY BLVD
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $184,460 - APPLICANT'S OPINION: $141,602
TAXABLE YEAR: 96/97
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 96-0855
APPLICANT: CHEVRON PRODUCTS COMPANY
PARCEL ADDRESS: 2399 MARKET ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $389,732 - APPLICANT'S OPINION: $256,296
TAXABLE YEAR: 96/97
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 96-0856
APPLICANT: CHEVRON PRODUCTS COMPANY
PARCEL ADDRESS: 2399 MARKET ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,318,629 - APPLICANT'S OPINION: $974,770
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JUNE 30, 1997

1:30 P.M.

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0793
APPLICANT: SECRETARY OF HOUSING & URBAN DEVELOPMENT
PARCEL ADDRESS: 1101 SUNNYDALE AVE. PMENT
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $5,710,425 - APPLICANT'S OPINION: $1,742,000
TAXABLE YEAR: 96/97
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 96-0794
APPLICANT: WESTERN CAN, LTD.
PARCEL ADDRESS: 444 DEHARO ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $8,500,000 - APPLICANT'S OPINION: $6,190,000
TAXABLE YEAR: 96/97
Public Comment

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
JUNE 30, 1997

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ROOM 430, 875 STEVENSON STREET
JUNE 30, 1997

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JUNE 30, 1997

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TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,349,468 - APPLICANT'S OPINION: $865,381
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PARCEL ADDRESS: 2399 MARKET ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $389,732 - APPLICANT'S OPINION: $256,296
TAXABLE YEAR: 96/97
Public Comment

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APPLICATION 96-0856
APPLICANT: CHEVRON PRODUCTS COMPANY
PARCEL ADDRESS: 2399 MARKET ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,318,629 - APPLICANT'S OPINION: $974,770
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Public Comment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, June 30, 1997 at 9:30 a.m.

Present: Lawrence Lee, Ronald Chun, and Irma Ramirez-Tom

Quorum present

Chairperson: Lawrence Lee, Presiding

The Journal of Proceedings for June 23, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-2361	Arminda Wood	Denied

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-0559	Bong S Lau	Denied (withdrawn)
96-0774	Daniel King	Denied (no-show)
96-0775	Robert L. Lin	Denied (withdrawn)
96-0787	Kitty Louie	Denied (withdrawn)
96-0843	Hu Jui Chung	Denied (no-show)
96-0844	Family Trust	Denied (withdrawn)
96-0853	Chevron Products Company	Denied (no-show)
96-0854	Chevron Products Company	Denied (no-show)
96-0855	Chevron Products Company	Denied (no-show)
96-0856	Chevron Products Company	Denied (no-show)
96-0793	Secretary of Housing and Urban	Denied (withdrawn)
96-0794	Western Can, LTD.	Postponed

RECESS

There being no further business, the Board, at the hour of 10:10 a.m., recessed to reconvene Monday, July 7, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for June 30, 1997 was approved as submitted by board 2 on July 7, 1997.